FORTY-SECOND BIENNIAL REPORT

TAX COMMISSIONER

OF

WEST VIRGINIA

FOR THE FISCAL YEARS BEGINNING
JULY 1, 1986, AND ENDING
JUNE 30, 1988

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TAX COMMISSIONER

TAX OVERVIEW

Taxes are levied at the State, county and municipal levels in West Virginia. Counties administer and collect property taxes although property tax rates reflect levies for State government, county governments, county boards of education and municipalities. Counties may also impose a hotel occupancy tax on lodging places not located within the city limits of any municipality which levies a hotel occupancy tax.

Municipalities may levy license and gross receipts taxes on businesses within the city limits and a hotel occupancy tax on lodging places in the city. Municipalities may also levy a tax of not more than 5 percent on all purchases of intoxicating liquors within the city limits.

At the State level, taxes are levied on businesses and individuals. All resident individuals are subject to Virginia Personal Income Tax, and estates of West Virginia decedents valued over $600,000 are subject to the Estate Tax.

A business must first apply for a Business Registration Certificate in order to do business in West Virginia. If the business is incorporated, it must also pay the Corporate Charter License Tax to the Secretary of State.

All corporations, including subchapter S corporations, and partnerships are subject to the Business Franchise Tax. Corporations are subject to the Corporation Net Income Tax. Certain types of businesses are also subject to other privilege taxes. Natural resource producers must pay the Severance Tax while telecommunications firms are subject to the Telecommunications Tax. Public utilities, electric power producers and gas storage businesses are subject to the Business and Occupation Tax. Insurance companies may pay the Insurance Tax. Although the Consumers Sales and Service Tax and the Use Tax are paid by the consumer, businesses which are registered with the Department of Tax and Revenue as vendors must collect and remit these taxes to the Department of Tax and Revenue unless the consumer presents a direct pay or materials purchase permit issued by the Department.

In addition to the taxes listed above, the State also levies excise taxes on gasoline, cigarettes, soft drinks and alcohol.

West Virginia Tax Collections
Taxes Administered by the Department of Tax and Revenue
Net Revenue Shown for Fiscal Year 1988-89

Tax	Net Revenue	Percentages	
Initial Business Taxes			
Business Registration	$1,540,204	0.09	
Corporate License[a]	4,018,552	0.24	0.33%
Business Taxes			
Business and Occupation	124,472,456	7.48	
Corporation Net Income	147,816,631	8.89	
Business Franchise	58,435,120	3.51	
Severance	135,694,102	8.16	
Telecommunications	13,295,304	0.80	
Carrier	235,742	0.01	
Insurance Tax	48,507,327	2.92	31.77%
Consumer Sales & Use Taxes			
Consumers Sales	370,337,006	22.26	
Use	18,809,393	1.13	23.39%
Personal Taxes			
Personal Income	467,419,856	28.10	
Estate & Inheritance	4,955,397	0.30	28.40%
Excise Taxes			
Gasoline and Special Fuel and Motor Carrier Road	116,832,670	7.02	
Cigarette	32,278,717	1.94	
Soft Drinks	9,796,994	0.59	
Beer Tax & Licenses	7,251,816	0.44	
Liquor Profits Transfers	2,050,000	0.12	
Consumers Sales and Use on Gasoline and Special Fuel	60,650,397	3.65	13.76%
Miscellaneous Fees & Transfers			
Solid Waste Assessment Fee	2,284,280	0.14	
Racing Fees	13,125,287	0.79	
Lottery Transfers	17,750,000	1.07	2.00%
Taxes Collected by Counties[b]			
Property (State share only)	1,782,041	0.11	
Property Transfer (State share only)	3,937,797	0.24	0.35%
	$1,663,227,089		100.00%

[a]Administered by the State Tax Department and the Secretary of State.

[b]Administered by the State Tax Department, the State Auditor and local governments.

ANNUAL REGISTRATION AND LICENSE TAXES

1. Business Registration Tax (W.Va. Code §11-12)
2. Corporate License Tax (W.Va. Code §11-12-76 et. seq.) and Attorney-in-Fact Fee (W.Va. Code §11-12-82)

BUSINESS REGISTRATION TAX

Persons or corporations intending to do business in West Virginia must first apply for a Business Registration Certificate for each location where they will conduct business. A fee of $15 is required when filing for each certificate. A person or corporation whose gross annual income is less than $4,000 is exempt from payment of the $15 fee but not from registration. When the application is processed, the Department of Tax and Revenue will assign a State identification number to the taxpayer and issue a Business Registration Certificate. If the business has employees, the State identification number will be based on the Federal Employer Identification Number (FEIN), which is assigned by the Internal Revenue Service. If the business does not have an FEIN but has employees, a temporary number will be assigned by the Department of Tax and Revenue until an FEIN is issued. If the business is a sole proprietorship, the individual's Social Security number will serve as the basis for the State identification number.

The Business Registration Certificate is a permit to conduct business in the State and must be displayed at all times at the place of business. Contractors must also have a copy of their Business Registration Certificate available at each of their construction sites until the work at that site is completed.

Transient vendors are required to obtain a Business Registration Certificate before conducting business or otherwise commencing operations in West Virginia. Transient vendors are those persons who

1. sell tangible personal property in West Virginia which is subject to West Virginia taxes administered by the Department of Tax and Revenue;

2. intend to sell such tangible personal property to consumers in West Virginia, and

3. maintain no office, distribution house, sales house, warehouse, service enterprise, residence from which business is conducted, or any other place of business within this State.

Transient vendors are not commercial travelers or selling agents who sell only to persons who purchase tangible personal property for resale or persons who sell items by a sample catalog or brochure for future delivery. Persons who sell crafts or other handmade items that were made by the seller or who sell only agricultural and farming products are also not considered transient vendors.

Before obtaining a Business Registration Certificate, a transient vendor must post a $500 bond with the State Tax Commissioner. The State Tax Commissioner may reduce the bond required or eliminate it entirely after a period of demonstrated compliance.

The transient vendor must display the Business Registration Certificate at all times when conducting business in West Virginia. The transient vendor must notify the Department of Tax and Revenue, in writing, of the location(s) in West Virginia where he intends to conduct business and the date(s) on which he intends to conduct such business. Failure to notify the Department of Tax and Revenue can result in the suspension or revocation of the transient vendor's Business Registration Certificate. If a transient vendor conducting business within this State fails to exhibit a valid Business Registration Certificate, the Department of Tax and Revenue may seize the tangible personal property and the vehicle of the transient vendor without obtaining a warrant. All property seized shall be considered contraband. Property seized will be released upon presentation of a valid Business Registration Certificate or upon registration of the transient vendor and the posting of the required bond within 15 days after the property was seized.

The Business Registration Tax is important, not because of the revenue it produces directly, but because registration for this tax requires the taxpayer to describe his business so that the State Tax Department can correctly identify the various taxes the business is subject to or which the business must collect and remit to the State. Once a Business Registration Certificate is issued, the taxpayer will receive all tax forms and information necessary to file State taxes prior to the due dates and will receive a renewal application for the business annually. If the business indicates on its application that it intends to have employees in the State, then the Department of Tax and Revenue will send the Department of Employment Security and the Department of Workers' Compensation the name and address of the business together with other pertinent information. Those departments will contact the new business and provide it with all necessary forms and paperwork.

CORPORATE LICENSE TAX AND ATTORNEY-IN-FACT FEE

Every domestic (West Virginia chartered) corporation must pay an annual tax on its charter based on the stated par value of its shares of authorized capital stock. Every foreign (not West Virginia chartered) corporation must be authorized by the West Virginia Secretary of State to do business in West Virginia and must also pay an annual tax based on that proportion of its issued and outstanding capital stock which is equivalent to the proportion that its property owned and used in West Virginia bears to all its property.

The rates of this tax for domestic corporations range from $20 on authorized capital stock of $5,000 or less to $2,500 for corporations having authorized capital stock with a value in excess of $15 million. Foreign corporations must pay 1.75 times the applicable tax a domestic corporation would pay, and in no case can their payment be less than $250. No-par stock is presumed to have the value of at least $25 per share.

The West Virginia Secretary of State is attorney-in-fact for foreign corporations and for domestic corporations which have their principal operations or offices outside the State. An annual fee of $10 is required for this service. Certain other small certification and recordation fees must also be paid to the Secretary of State. Any corporation which chooses to hold more than 10,000 acres of land in West Virginia must also pay the Secretary of State a one-time tax of 5 cents per acre on each acre in excess of 10,000.

Although initial payment of the Corporate License Tax and the attorney-in-fact fee is to the Secretary of State, payment of the tax and fee in succeeding years is made to the Department of Tax and Revenue. Proration of the License Tax is based upon the month of issue of the certificate of charter. Both domestic and foreign corporations must file an annual report with the Secretary of State and the Department of Tax and Revenue. Foreign corporations must also file a preliminary report with the Secretary of State.

BUSINESS REGISTRATION TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$1,108,649
1979-1980	1,018,060
1980-1981	1,170,644
1981-1982	1,289,563
1982-1983	1,279,088
1983-1984	1,275,356
1984-1985	1,482,070
1985-1986	1,500,979
1986-1987	1,673,696
1987-1988	1,474,739
1988-1989	1,540,204

CORPORATE LICENSE TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$2,362,939
1979-1980	2,622,590
1980-1981	2,499,386
1981-1982	2,905,728
1982-1983	2,617,354
1983-1984	1,804,066
1984-1985	3,566,547
1985-1986	3,029,639
1986-1987	2,892,898
1987-1988	1,557,957
1988-1989	4,018,552

BUSINESS TAXES

1. Corporation Net Income Tax (W.Va. Code §11-24)
2. Business Franchise Tax (W.Va. Code §11-23)
3. Severance Tax (W.Va. Code §11-13A)
4. Business & Occupation Tax (W.Va. Code §11-13)
5. Telecommunications Tax (W.Va. Code §11-13B)
6. Insurance Taxes and Fees (W.Va. Code §33)

The State of West Virginia imposes two primary business taxes: the Corporation Net Income Tax (CNIT) and the Business Franchise Tax (BFT). Additional taxes are levied upon specialized industries. A Severance Tax is imposed on the production of natural resources. The Business and Occupation Tax, a gross receipts levy, is imposed upon public utilities and electric power producers. A Telecommunications Tax is imposed upon companies engaged in the business of telecommunications. Finally, an Insurance Tax is collected from every insurance company transacting insurance in the State.

CORPORATION NET INCOME TAX

Domestic and foreign corporations doing business in West Virginia or earning income from property or activity within the State are subject to the Corporation Net Income Tax (CNIT). Insurance companies, certain trusts, West Virginia S corporations, certain production credit associations and non-profit corporations without authority to issue capital stock are exempt from tax. However, the tax is applicable to the unrelated business income of non-profit corporations. Banks, banking associations or corporations, building and loan associations, and savings and loan associations, which were formerly exempt from tax, are also subject to tax for taxable periods beginning on or after July 1, 1987.

CNIT is imposed on taxable corporation income as defined by federal law and as adjusted by State law. Some adjustments which can increase federal taxable income are as follows:

1. interest or dividends on obligations or securities which are exempt from federal income tax but not from state income tax;
2. all taxes imposed on or measured by net income which are expensed on the federal corporate income tax return;
3. taxes imposed by the State for which credit against CNIT liability is permitted such as the Severance Tax and the Business and Occupation Tax;
4. for taxable years beginning before July 1, 1987, an adjustment to recognize the economic benefit from use of accelerated depreciation deductions available under the federal income tax accelerated cost recovery system contained in the Federal Economic Recovery Act of 1981; and
5. the amount of unrelated business taxable income of a corporation which by reason of its purposes is generally exempt from federal income tax.

Modifications which can decrease federal taxable income are as follows:

1. a portion of gains from sale or disposition of property having a higher fair market value on July 1, 1967 than its adjusted basis on that date for federal income tax purposes;
2. state income tax refunds or credits for overpayment which are included in federal taxable income;
3. the amount added to federal taxable income due to the elimination of the reserve method for computation of the bad debt deduction;
4. interest expense incurred to purchase or carry obligations or securities of states or their political subdivisions;
5. the amount of dividends received to the extent included in federal taxable income;
6. 37½ percent of the excess of net long-term capital gain over net short-term capital loss;
7. that portion of salary and wage expenses disallowed as a deduction for federal income tax purposes due to the claiming of the federal targeted jobs credit;
8. the amount received from a foreign corporation as dividend income to the extent included in federal taxable income, and
9. foreign source income to the extent included in federal taxable income.

CNIT law also provides for the elective adjustment to taxable income for expenditures for water and air pollution control facilities as defined by sections 48(h)(12)(B) and (C) of the Internal Revenue Code, together with the addition to taxable income of depreciation and amortization allowances taken on such facilities.

A decreasing adjustment is allowed for certain government obligations and obligations secured by residential property. The deduction is equal to the average monthly percentage of total corporate assets represented by tax-exempt federal obligations, West Virginia obligations and mortgages on residential property located within the State multiplied by taxable income.

A deduction will be allowed for the taxable year in an amount equal to the aggregate of the West Virginia net operating loss carryovers for that year plus the net operating loss carrybacks for such year. This provision shall apply to all taxable years ending after June 30, 1988 and to all loss carryovers from taxable years ending on or before June 30, 1988. This deduction replaces the adjusted federal net operating loss modifications which were in effect under prior law. Under the new law if the corporation is entitled to a West Virginia net operating loss deduction, that deduction is taken after the corporation's adjusted federal taxable income is allocated and apportioned.

Corporations subject to taxation in West Virginia and one or more other states must use a three-factor apportionment formula to determine the portion of their total income which is subject to taxation in West Virginia. The three factors consist of property, payroll and sales. The sales factor is given a 50 percent weight while the other two factors each receive a weight of 25 percent. Any factor with a zero denominator is eliminated from the apportionment computation. The value of moveable property to be included in the numerator of the property factor is based on

the number of days the property is physically located in West Virginia expressed as a percentage of the total number of days the property is located everywhere. The gross receipts of sales of tangible personal property which are shipped from this State prior to sale and which are not subject to an income tax by the state of destination are excluded from both the numerator and the denominator of the sales apportionment factor. This rule does not apply to sales to the United State government.

While most business income of multistate corporations is subject to the above-mentioned apportionment formula, some types of income may be directly allocated to the State. Adjusted income which is not gained in the regular course of the taxpayer's business and which comes from

1. rents and royalties from real or tangible personal property, and/or
2. capital gains and losses from sales of real property located within this State, and/or
3. interest and dividends if the taxpayer's commercial domicile is in the State, and/or
4. patent or copyright royalties

is allocated to West Virginia and becomes West Virginia taxable income to the extent that these sources of non-business income are owned, used or otherwise represent taxable activity in West Virginia.

The Corporation Net Income Tax is imposed at the following rates for calendar year taxpayers:

Rate	Year
9.525%	1989
9.375%	1990
9.225%	1991
9.075%	1992
9.000%	1993

Credits Against Tax Liability

The taxpayer may take a credit for the amount of Severance Tax payable for the taxable year of up to 50 percent of total primary CNIT liability on net income from any activity subject to this tax. The taxpayer has the option of not increasing its federal taxable income by the amount of Severance Tax payable in lieu of taking the credit and thereby taking such taxes as a deduction for purposes of CNIT.

The Tax Code provides for a variety of other tax credits which may be applied against CNIT liability in some cases. These include the Business Investment and Jobs Expansion Tax Credit, the Research and Development Credit, the West Virginia Capital Company Credit, the Enterprise Zone Credit, the Credit for Coal-Coking Facilities, the Credit for Reducing Utility Payments to Low-Income Families, the Credit for Reducing Telephone Charges to Low-Income Families, the Veteran's Employment Incentive Credit

and the Consumers Sales Tax Credit for Overpayments. Explanations of these credits may be found in the Tax Credits section.

BUSINESS FRANCHISE TAX

All partnerships and corporations, including S corporations, are subject to the Business Franchise Tax. The Business Franchise Tax is a tax on the privilege of engaging in business in West Virginia. It applies to all domestic corporations, corporations which have a commercial domicile in West Virginia, and foreign or domestic corporations or partnerships which own or lease real or tangible personal property or do business in West Virginia. "Doing business" does not include those engaged in the activity of agriculture or farming. The following organizations are exempt from this tax:

1. businesses which are not corporations or partnerships, such as sole proprietors or self-employed persons;
2. corporations and organizations which are exempt from federal income tax;
3. insurance companies which pay a premium tax in West Virginia;
4. production credit associations organized under the federal "Farm Credit Act of 1933";
5. some trusts;
6. some credit unions;
7. political subdivisions or instrumentalities of West Virginia;
8. joint ventures and other unincorporated organizations which elect to not be treated as partnerships for federal income tax purposes, and
9. West Virginia corporations that do no business in this State and do not own or lease real or tangible personal property located in this State.

Partnerships and corporations which engage in agriculture and farming in West Virginia or are licensed to conduct horse or dog racing meetings in West Virginia are also exempt from Business Franchise Tax if that is their only activity. If the activities of a corporation or partnership include the activity of agriculture and farming as well as some other activity, the exemption from Business Franchise Tax applies only to that portion of the capital of the corporation or partnership which is attributable to the activity of farming and agriculture. Farming cannot shelter the capital of the corporation or partnership which is attributable to other activities. A corporation or partnership which pays this State's pari-mutuel tax on wagering is exempt from the Business Franchise Tax except to the extent it engages in other activities which are not subject to the pari-mutuel tax.

For corporations the measure of the tax is their capital, which is the average of the beginning and ending balances of the value of common and preferred stock, plus both appropriated and unappropriated retained earnings and paid-in capital or capital surplus, less treasury stock. The capital of partnerships is defined as the average of the beginning and ending balances of the partner's capital accounts. These items of capital are taken from Schedule L of the corporation's federal form 1120 or the

partnership's federal form 1065 as filed with the Internal Revenue Service for the taxable year.

A decreasing adjustment is allowed against the tax base for certain government obligations and obligations secured by residential property. The deduction is equal to the percentage of total assets represented by tax-exempt federal obligations, tax-exempt West Virginia obligations, and mortgages on residential property located within the State multiplied by net equity (capital). Averages of beginning and ending monthly balances of both total assets and assets as represented by the above-mentioned items are used in the computation of this deduction.

Corporations subject to taxation in West Virginia and one or more other states must use a three-factor apportionment formula to determine the portion of total capital subject to taxation in West Virginia. The three factors consist of property, payroll and sales. The sales factor is given a 50 percent weight while the other two factors each receive a weight of 25 percent. The value of moveable property to be included in the numerator of the property factor is based on the number of days the property is physically located in West Virginia expressed as a percentage of the total number of days the property is located everywhere.

Prior to March 1, 1989, the Business Franchise Tax was levied upon capital apportioned to the State at a rate of 0.55 percent or $50, whichever is greater. Effective March 1, 1989, the rate was increased to 0.75 percent.

Credits Against Tax Liability

1. The taxpayer may take a credit equal to the amount of Business Franchise Tax liability multiplied by the percentage which gross income subject to Severance Tax is of total in-state sales for taxable years ending before March 1, 1989. For taxable years beginning before March 1, 1989 and ending after that date, the credit previously allowed must be prorated by the number of months in the taxable year and only that portion of the credit attributable to months ending prior to March 1, 1989 will be allowed.

2. The taxpayer may take a credit equal to the amount of Business Franchise Tax liability multiplied by the percentage which gross income subject to Business and Occupation Tax is of total in-state sales.

3. A parent corporation may take credit for its proportional share of Business Franchise Taxes paid by a partnership in which it is a member or by a subsidiary corporation if a consolidated return is not filed.

4. Certain banks and financial institutions may take a credit equal to the amount of property tax liability on bank shares.

The Tax Code provides for a variety of other tax credits which may be applied against Business Franchise Tax liability in some cases. These include the Business Investment and Jobs Expansion Tax Credit, the Industrial Expansion and Revitalization Credit, the Credit for Research and

Development Projects, the Credit for Coal-Loading Facilities, the Credit for Coal-Coking Facilities, the West Virginia Capital Company Credit, the Credit for Residential Housing Development Projects, and the Consumers Sales Tax Credit for Overpayments. Explanations of these credits may be found in the Tax Credits section.

SEVERANCE TAX

The Severance Tax is a gross receipts tax levied on businesses which sever, extract, and/or produce natural resource products within West Virginia. This tax, which is effective for tax periods beginning on or after July 1, 1987, replaces the phased-out Business and Occupation Tax on natural resource production.

The Severance Tax base includes the processing and treatment of natural resource products as part of the production process. Therefore, these processes are taxed at the production tax rate. However, a person subject to the Severance Tax who purchases raw natural resources and processes them into commercially usable products only pays tax on the value added in the processing and not on the total value of the product. The processing tax provision does not apply to natural gas, timber, or limestone or sandstone quarried or mined. The tax under these natural resource categories is levied only on the value of the product immediately after severance from the earth and prior to processing.

The tax rates on natural resources, except timber and new natural gas wells, change each year until July 1, 1994 when the tax rate will be 5.0 percent on all natural resource production except timber. The following is a list of business classifications and their respective tax rates:

a. On coal, including the 0.35 percent additional severance tax for the benefit of counties and municipalities,

July 1, 1988 - February 28, 1989	3.88%
March 1, 1989 and after	5.00%

b. On limestone and sandstone quarried or mined,

July 1, 1988 - June 30, 1989	2.56%
July 1, 1989 - June 30, 1990	2.92%
July 1, 1990 - June 30, 1991	3.28%
July 1, 1991 - June 30, 1992	3.64%
July 1, 1992 - June 30, 1993	4.00%
July 1, 1993 - June 30, 1994	4.50%
July 1, 1994 and after	5.00%

c. on oil,

July 1, 1988 - February 28, 1989	4.272%
March 1, 1989 and after	5.000%

d. on natural gas,

July 1, 1988 - June 30, 1989	6.0%
July 1, 1989 - June 30, 1990	5.5%
July 1, 1990 and after	5.0%

e. on natural gas produced from new wells drilled and placed in service on and after July 1, 1987,

July 1, 1988 - February 28, 1989	4.0%
March 1, 1989 and after	5.0%

f. on sand, gravel or other mineral products not quarried or mined,

July 1, 1988 - June 30, 1989	4.272%
July 1, 1989 and after	5.00%

g. on timber,

July 1, 1988 - February 28, 1989	2.50%
March 1, 1989 and after	3.22%

h. on other natural resource products,

July 1, 1988 - June 30, 1989	3.088%
July 1, 1989 - June 30, 1990	3.316%
July 1, 1990 - June 30, 1991	3.544%
July 1, 1991 - June 30, 1992	3.772%
July 1, 1992 - June 30, 1993	4.000%
July 1, 1992 - June 30, 1994	4.500%
July 1, 1994 and after	5.000%

Credits Against Tax Liability

An annual exemption tax credit of $500 ($41.67 per month) is provided for each business engaged in activities in this State which are subject to the Severance Tax. The Tax Code also provides for a variety of other tax credits which may be applied against Severance Tax liability in some cases. These include the Business Investment and Jobs Expansion Tax Credit, the Industrial Expansion and Revitalization Credit, the Research and Development Projects Tax Credit, the Credit for Coal-Coking Facilities, the Coal-Loading Facilities Tax Credit, the Credit for Residential Housing Development Projects, the West Virginia Capital Company Credit and the Consumers Sales Tax Credit for Overpayments. Explanations of these credits may be found in the Tax Credits section.

Additional Tax on the Severance, Extraction and Production of Coal (W.Va. Code §11-13A-6)

An additional tax is levied on the severance, extraction and production of coal for the benefit of local governments at the rate of

$0.35 per $100. This additional tax is collected for counties and municipalities by the State Tax Department, and revenue from the additional severance tax is then distributed to local governments. For this reason, the tax rate for the coal classification listed on the Severance Tax return is the total of the State rate and the additional severance tax.

Revenue produced by the additional severance tax is divided into two funds. Seventy-five percent goes into the Coal County Revenue Fund, and the remaining twenty-five percent goes into the All Counties and Municipalities Revenue Fund. All counties and municipalities must create a coal severance tax revenue fund which shall be the depository for money distributed to any county or municipality.

Coal County Revenue Fund

A share of the Coal County Revenue Fund has been distributed quarterly by the State Treasurer to the sheriff of each coal-producing county since January 1, 1976. Each coal-producing county receives as payment a fraction of this fund which is the same fraction that the coal produced in that county is of the total amount of coal produced in West Virginia. The amount of each quarterly payment is based on production data for the previous quarter. In counties with population in excess of 200,000, at least 50 percent of such funds received from the Coal County Revenue Fund shall be apportioned to and expended within the coal-producing area or areas of the county.

All Counties and Municipalities Revenue Fund

Money from this smaller fund has been distributed proportionately on the basis of population to every municipality and county on a quarterly basis since July 1, 1976*. In order to make these distributions, the State Treasurer first divides the fund so that each county is allocated a fraction of the fund that is the same fraction that the population of the county is of the total population of West Virginia. When each county has been allocated a share, each share is then divided into two parts: rural and municipal.

The State Treasurer sends to the sheriff of each county as payment a fraction of this fund that is the same fraction that the population of its unincorporated or rural area is of the total population of the county. From the remainder of each county's share the State Treasurer sends to the treasurer of each incorporated town or city as payment a fraction of this remainder that is the same fraction that the population of each incorporated town or city is of the total municipal population of the county. In all cases, population data is taken from the most recent decennial U.S. Census of Population.

The following chart shows how money from the additional severance tax is distributed.

*The initial distribution from this fund was made on an annual basis.

DISTRIBUTION OF ADDITIONAL SEVERANCE TAX ON COAL PRODUCTION

35¢ per $100.00 of gross
value of coal produced

Coal County Fund (75%)	All Counties and Municipalities Fund (25%)	
To coal-producing counties	To each county for its rural population	To each incorporated town or city
Disbursements made on the basis of coal production	Disbursements made on the basis of population	

THE ADDITIONAL TAX ON THE SEVERANCE,
EXTRACTION AND PRODUCTION OF COAL

Fiscal Year	Gross Yield (Millions)
1977-1978	$9.3
1978-1979	9.0
1979-1980	10.2
1980-1981	16.7
1981-1982	13.8
1982-1983	15.4
1983-1984	12.4
1984-1985	14.1
1985-1986	13.3

BUSINESS AND OCCUPATION TAX

The Business and Occupation Tax applies to only public utilities, electric power producers and gas storage businesses. Descriptions of these tax categories and their measures of tax and the business classifications and their rates are listed below.

1. Public Service or Utility Business (W.Va. Code §11-13-2d)

The measure of tax in this category is gross income. Businesses excluded from this category are railroads, railroad car companies, express companies, pipeline companies, motor carriers, telephone and telegraph companies, steamboat or steamship

water carriers, and municipally-owned water and electric companies. The tax on electric power companies is the greater of the liability under W.Va. Code §11-13-2d or §11-13-2m. The rates imposed under W. Va. Code §11-13-2d are as follows:

Electric Power Companies (Sales and demand charges for domestic purposes and commercial lighting. producer)	$4.00 per $100
Electric Power Companies (Sales and demand charges for all other domestic purposes: producer)	$4.00 per $100
Electric Power Companies (Sales and demand charges for manufacturing at any single plant exceeding 200,000 kilowatts per hour per year per customer)	$2.00 per $100
Electric Power Companies (Sales and demand charges for domestic purposes and commercial lighting: distributor)	$3.00 per $100
Electric Power Companies (Sales and demand charges for all other domestic purposes: distributor)	$3.00 per $100
Electric Power Companies (Sales of electric power not taxed as a public utility activity: domestic)	$4.00 per $100
Electric Power Companies (Sales of electric power not taxed as a public utility activity: exported)	$4.00 per $100
Water Companies (except municipal waterworks)	$4.40 per $100
Natural Gas Companies and Toll Bridges	$4.29 per $100
All Other Public Utilities	$2.86 per $100

The following are excluded from taxation under the Business and Occupation Tax:

a. sales of electric power if separately metered and consumed in an electrolytic process for the manufacture of chlorine in West Virginia;
b. sales of electric power if separately metered and consumed in the manufacture of ferroalloy in West Virginia where the term "ferroalloy" means any of various alloys of iron and one or more other elements used as a raw material in the production of steel but does not include the final production of steel, and
c. sales of natural gas if separately metered and used by the purchaser to derive hydrogen and carbon monoxide for use in the manufacture of chemicals in West Virginia. No exclusion is allowed for the sale of natural gas from which the purchaser derives carbon monoxide or hydrogen for the purpose of resale.

2. Generating or Producing Electric Power (W.Va. Code §11-13-2m)

The business of generating electric power for sale, profit or commercial use, when the sale of such power is not subject to taxation as the activity of a public utility, is taxed at the rate of $4.00 per $100 of value except when the sale exceeds a specified threshold level of 200,000 kilowatts per hour per year or at the rates specified under W.Va. Code §11-13-2n, whichever results in the greater liability. Sales of electric power by any firm to any plant location of a manufacturer when that customer demands electric power in excess of 200,000 kilowatts per hour per year at that plant are taxed at $2.00 per $100 whether or not such use is by contract.

Business and Occupation Tax in this category is imposed without regard to the location where the sale takes place or to the fact that transmission may be to points outside the State. However, where the sale occurs outside West Virginia, the measure of the tax is the value of the electric power immediately before transportation

outside the State. The generation of electricity by municipally-owned plants and by manufacturers for direct use in their own manufacturing businesses is exempt from Business and Occupation taxation.

3. Gas Storage Business (W.Va. Code §11-13-2e)

The rate of tax for persons engaging in West Virginia in any gas storage utilizing one or more gas storage reservoirs in this State shall be 5 cents multiplied by either the net number of dekatherms of gas injected into such gas storage reservoir during a tax month or the net number of dekatherms of gas withdrawn from such a storage reservoir during a tax month, whether or not such gas is owned by, or injected and withdrawn for, the storage operator. The tax will be imposed on both gas injected into and withdrawn from a gas storage reservoir after February 28, 1989.

Credits Against Tax Liability

1. Monthly Exemption Credit

A monthly exemption tax credit of $41.67 ($500 per year) is provided under the Business and Occupation Tax law for each person, as defined by statute, engaging in business in this State.

2. Credit for Increased Generation of Electricity From Coal

The purpose of this credit is to stimulate increased generation of electricity at coal-fired generating stations in this State. This credit is applied against the liability of the electric power company for Business and Occupation Tax liability on exported power. A dollar-for-dollar credit would be allowed against tax liability for the portion thereof that is attributable to each kilowatt of electric power that is generated over and above the base year by a particular electric power company. The base year computation is determined in one of two ways:

a. the average of the number of kilowatts of electric power generated from coal by the taxpayer in West Virginia during calendar years 1983, 1984 and 1985, or

b. the average number of kilowatts of electric power generated from coal by the taxpayer in West Virginia during the three years immediately preceding the current tax year.

The base year to be used must be determined by electric power companies by July 1, 1986.

Once the maximum amount of allowable credit is determined, the amount of credit actually allowable as credit depends upon the source of the coal which the electric power generating company consumed to generate the electric power. Only coal that is produced from a mine that employs West Virginia miners is deemed to be eligible coal. To the extent that coal is purchased from an ineligible mine, the amount of allowable credit would be reduced. If 75 percent of the coal purchased by the power company for use at the power generating station is produced from eligible mines, 75 percent of the credit would actually be allowed.

The Tax Code provides for a variety of other tax credits which may be applied against Business and Occupation Tax liability in some cases. These include the Business Investment and Jobs Expansion Tax Credit, the Credit for Reducing Utility Charges to Low-Income Families, the Credit for Industrial Expansion and Revitalization, the Credit for Research and Development Projects, the Credit for Residential Housing Development Projects, the Coal-Loading Facilities Tax Credit, the Credit for Coal- Coking Facilities, the West Virginia Capital Company Credit and the Consumers Sales Tax Credit for Overpayments. Explanations of these credits may be found in the Tax Credits section.

TELECOMMUNICATIONS TAX

Firms engaged in the business of telecommunications within West Virginia are subject to the Telecommunications Tax. The term "telecommunications" includes most means of communication, computer data transmission or other encoded symbolic information transfers. The term does not include commercial broadcast radio or television, cable television or amateur or citizen's band radio.

The tax is equal to 4 percent of the sum of intrastate gross income and apportioned interstate gross income. Interstate gross income is apportioned to West Virginia according to the company's length of communication pathways, weighted by the number of channels such pathways are capable of carrying, both within and without the State.

Gross income subject to tax is equivalent to the receipts received from the provision of local exchange or long distance voice or data communications services but does not include receipts from the provision of network access, billing or similar services. Gross income subject to tax does not include gross receipts from the provision of commodities or services which are determined by the Public Service Commission of West Virginia to be subject to competition.

The Tax Code provides for a variety of tax credits which may be applied against Telecommunications Tax liability in some cases. These include the Business Investment and Jobs Expansion Credit, the West Virginia Capital Company Credit, the Credit for Reducing Telephone Charges to Low-Income Families, and the Consumers Sales Tax Credit for Overpayments. Explanations of such credits may be found in the Tax Credits section.

INSURANCE TAXES AND FEES

The Insurance Premium Tax is collected from every insurance company transacting insurance in West Virginia, based on gross premiums from business in the State, with certain exceptions. The following are exempt from the Premium Tax:

1. hospital service corporations, medical service corporations, health service corporations and dental service corporations;
2. fraternal benefit services;
3. farmers' mutual fire insurance companies;
4. health care corporations, and
5. health maintenance organizations.

An Annuity Tax is imposed based on the gross amount of annuity considerations collected by life insurers on business transacted in West Virginia. Annual license fees are also collected from persons acting as insurers and transacting insurance in West Virginia and from insurance agents, solicitors and brokers. In addition, fees are received for processing of reports and documents. The taxes and fees are administered by and payable to the Insurance Commissioner.

Premium Tax

The Premium Tax is imposed on all insurance companies, except farmers' mutual fire insurance companies, annuity companies, fraternal beneficiary societies and charitable, scientific nonprofit corporations. This tax is levied at the rate of 3 percent on gross direct premiums, including dividends, collected and received for the previous calendar year on policies covering residents of this State less premiums returned to policyholders because of cancellations. Reciprocal insurers pay the tax based upon premiums on business in West Virginia less premiums returnable because of cancellation and amounts returned to subscribers or credited to their accounts as savings.

Additional Premium Tax

An additional 1 percent Premium Tax for fire and casualty insurance is imposed, and the revenue from this additional tax is deposited into a special account designated the Municipal Pensions and Protection Fund.

Agents' and Insurer's Licenses and Taxes

All excess line brokers are required to pay a Premium Tax of 4 percent of the gross premiums received. The revenue from this additional tax is deposited in the Municipal Pensions and Protection Fund.

An annual license is required for all agents, brokers and solicitors. Specific fees are set for such licenses, except in those cases involving nonresident agents in which instances the same fees imposed by their resident state shall be imposed by this State.

License Tax and Fees

All companies and persons acting as insurers in West Virginia are required to be licensed except those companies whose only business consists of investigating and settling losses under policies written in West Virginia while duly licensed or those companies who are not transacting new business but are only collecting premiums on policies remaining in force. The fee for an annual license for insurers is $200. The following is a list of other fees:

Each licensed agent, adjuster, broker, solicitor and service representative	$25
Receiving and filing annual reports	$100
Certificate of authority	$20
Rating organization	$100
Filing certified copy of articles of incorporation	$50
Filing copies of charter	$50
Filing statements preliminary to admission	$100
Filing any additional paper required by law or furnishing copies thereof	$1
Each certificate of compliance, deposit and valuation copy of report or certificate of condition of company to be filed in any other State	$15
Each form filing	$25
Each rate filing	$25

Annuity Tax

All life insurers who transact insurance in West Virginia are required to pay the Annuity Tax which is based on the gross amount of annuity considerations less annuity considerations returned and termination allowances upon group annuity contracts. This tax is levied at the rate of 1 percent of the gross amount

Fire Marshall Tax

Every insurance company doing business in West Virginia, except farmers' mutual fire insurance companies, must pay in addition to any other taxes, 0.5 percent of the direct net premium receipts on insurance against fire hazards.

Credits

1. Companies investing 25 percent of their assets in West Virginia securities are entitled to a credit of 100% of the Premium Tax levied.

2. Insurance companies are entitled to a credit against the additional 1 percent Premium Tax levied in W.Va. Code §33-3-14a for the amount of costs of examinations incurred pursuant to W.Va. Code §33-2-9.

BUSINESS TAX COLLECTIONS

CORPORATION NET INCOME TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$10,766,995
1979-1980	12,921,252
1980-1981	11,826,360
1981-1982	12,664,385
1982-1983	25,132,372
1983-1984	73,644,006
1984-1985	74,211,837
1985-1986	63,094,613
1986-1987	54,359,405
1987-1988	112,819,609
1988-1989	147,816,631

BUSINESS & OCCUPATION TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$386,007,885
1979-1980	423,034,834
1980-1981	448,706,519
1981-1982	518,502,547
1982-1983	478,958,940
1983-1984	510,949,944
1984-1985	501,254,436
1985-1986	513,066,898
1986-1987	471,870,649
1987-1988	181,950,847
1988-1989	124,472,456

BUSINESS FRANCHISE TAX COLLECTIONS

Fiscal Year	Net Revenue
1987-1988	$50,383,316
1988-1989	58,435,120

SEVERANCE TAX COLLECTIONS

Fiscal Year	Net Revenue
1987-1988	$128,485,692
1988-1989	135,694,102

TELECOMMUNICATIONS TAX COLLECTIONS

Fiscal Year	Net Revenue
1987-1988	$18,012,518
1988-1989	13,295,304

INSURANCE TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$25,801,747
1979-1980	28,838,507
1980-1981	37,264,939
1981-1982	32,665,095
1982-1983	34,914,747
1983-1984	35,578,852
1984-1985	37,769,196
1985-1986	43,483,838
1986-1987	45,728,933
1987-1988	47,190,042
1988-1989	48,534,650

CONSUMERS SALES AND SERVICE TAX AND USE TAX

1.Consumers Sales Tax (W.Va. Code §11-15)
2.Use Tax (W.Va. Code §11-15A)

CONSUMERS SALES AND SERVICE TAX

The Consumers Sales and Service Tax (CSST) Act imposes a duty on vendors to collect a tax from consumers and remit all receipts from this tax to the Department of Tax and Revenue. The tax is imposed on the sale or lease of tangible personal property and the furnishing of certain services. Services rendered by an employee to his employer, services subject to regulation by the West Virginia Public Service Commission and professional or personal services are exempt. Most rentals, excluding those of real estate, are taxable as though they were sales. The tax is also imposed on persons producing for sale, profit or commercial use any natural resource or manufactured product who also use or consume that product in a contracting activity.

Although CSST is levied at 6¢ on $1, 12¢ on $2, 18¢ on $3, and so on, this tax is not a flat 6 percent applied against the purchase price. CSST is computed on a bracket system as shown below:

Sale Price	Tax
$0.06 through 0.16	1¢
0.17 through 0.33	2¢
0.34 through 0.50	3¢
0.51 through 0.67	4¢
0.68 through 0.84	5¢
0.85 through 1.00	6¢
1.01 through 1.16	7¢
and so on.	

CSST is to be paid by the ultimate consumers; sellers collect the tax and remit their collections to the Department of Tax and Revenue. The seller collects the tax due from the purchaser at the time of sale unless the purchaser presents to the seller a properly executed certificate of exemption or a direct pay permit number. Only one collection of CSST should occur from production to ultimate consumption for any consumer good or service. Any seller who fails to collect the CSST must pay the tax himself unless the sale is exempt or the seller receives a direct pay permit number. Exempt sales are of three main types: (1) exemption because of the nature of the buyer to whom the sale is made; (2) exemption because of the nature of the article which is sold, and (3) exemption because of the nature of the sale.

The various exemptions are categorized into three classifications: per se exemptions which require no exemption certificate; exemptions for which exemption certificates or material purchase certificates are required, and refundable exemptions. Per se exemptions include

1. sales of gas, steam and water delivered to consumers through mains or pipes and sales of electricity;
2. sales of other public services which are subject to regulation by the West Virginia Public Service Commission;
3. sales of textbooks required to be used in any of the schools of this State;
4. isolated transactions including isolated sales through an auctioneer;
5. sales of newspapers when delivered to consumers by route carriers;
6. sales of drugs dispensed upon prescription and sales of insulin to consumers for medical purposes;
7. sales and services performed by licensed day care centers;
8. sales of West Virginia lottery tickets and materials by licensed lottery sales agents and lottery retailers authorized by the West Virginia Lottery Commission;
9. leases of motor vehicles to lessees for a period of thirty days or more;
10. sales of property or services purchased after September 30, 1987 and lawfully paid for with food stamps pursuant to the Federal Food Stamp Program;
11. sales of tickets for activities sponsored by elementary and secondary schools located within this State;
12. sales of radio and television broadcasting time, preprinted advertising circulars, and newspaper and outdoor advertising space;
13. personal services;
14. professional services;
15. contracting services;
16. services rendered by an employee to his employer;
17. tuition charged for attending educational summer camps;
18. charges for room and meals by fraternities and sororities to their members;
19. sales of or charges for the transportation of passengers in interstate commerce;
20. sales of food by public or private schools, school-sponsored student organizations or school-sponsored parent-teacher organizations to students enrolled in such school or to employees of such school during normal school hours;
21. food sold by public or private colleges or by an officially recognized student organization to students enrolled at such college when such sales are made on a contract basis;
22. sales of food by a nonprofit organization or a governmental agency to low-income elderly persons at or below cost under a program funded by the State or the federal government;
23. food sold in an occasional sale by a charitable, nonprofit or religious organization if the purpose of such sale is to obtain revenue for the functions and activities of the organization;
24. sales of food by little leagues, scouting groups and similar organizations if the purpose of the sale is to obtain revenue for the functions of the organization;
25. casual and occasional sales of property and services which are not conducted more than 6 times in a 12-month period

and which do not last more than 84 hours;

26. sales of motor vehicles which are titled by the West Virginia Department of Motor Vehicles and which are subject to the Privilege Tax imposed by W.Va. Code §17A-3-4 or a similar tax imposed by another state, and
27. sales of tangible personal property or taxable services in this State, which this State is prohibited from taxing under either its laws or the laws of the United States.

Exemptions for which an exemption certificate or material purchase certificate is required unless the purchaser presents a direct pay permit number include

1. sales of property or services to federal, State or local governmental units and agencies for distribution in public welfare or relief work;
2. sales of property or services to churches which make no charge for the services they render;
3. sales for resale unless otherwise taxable;
4. sales of property or services to a school which has approval from the West Virginia Board of Regents to award degrees within this State;
5. sales of mobile homes to be utilized by purchasers as their principal year-round residence and dwelling provided that these mobile homes are taxed at the rate of 3 percent;
6. sales of propane to consumers for poultry house heating purposes;
7. sales of tangible personal property or taxable services purchased for use or consumption in connection with the commercial production of an agricultural product provided that sales of tangible personal property and services to be used or consumed in the construction of or permanent improvement to real property shall not be exempt;
8. dispensing of services by one corporation to another when both are members of the same controlled group;
9. sales of building materials for use in remodeling, rehabilitation or new construction in an enterprise zone and the sale of new or used equipment and machinery when purchased by a qualified business for use in an enterprise zone;
10. sales of tangible personal property to corporations or organizations which are exempt from federal income taxes under Section 501(c)(3) or (c)(4) of the Internal Revenue Code and receive half of their support from charitable contributions and who have a current Business Registration Certificate and nonprofit fund-raising organizations which have no paid employees;
11. sales of electronic data processing services and related software to those who process another's data, and
12. food which is purchased by schools, school-sponsored organizations and nonprofit organizations under a program funded by the State or federal government to benefit low-income elderly persons at or below costs and which is also exempt from tax when sold or resold to final consumers.

For purchases for which there is no per se exemption or for which no exemption certificate or material purchase certificate may be issued, the purchaser must pay the CSST and Use Tax unless he has a direct pay permit number from the Department of Tax and Revenue. He may then either credit such tax paid for items which qualify for a refundable exemption against other State taxes owed or apply for a refund of the tax paid. Refundable exemptions are allowed for

1. sales of tangible property or services to bona fide charitable organizations which make no charge for the services they render;
2. sales of tangible property or services to persons engaged in this State in the business of manufacturing, transportation, transmission, communications or natural resources production, and the sales of such items and services are directly used or consumed in the activities of manufacturing, transportation, transmission, communications or natural resources production;
3. sales of tangible property or services to nationally chartered fraternal or social organizations when such property or services are purchased for the sole purpose of free distribution in public welfare or relief work;
4. sales and services of fire fighting or station house equipment, including construction and automotive, made to any volunteer fire department organized and incorporated under the laws of the State of West Virginia;
5. sales of property and services directly or indirectly used or consumed in businesses the gross receipts of which are subject to Business and Occupation Tax, Severance Tax or Telecommunications Tax after June 30, 1987, excluding purchases of gasoline and special fuel, and
6. sales of building materials or buildings supplies to 501(c)(3) or (c)(4) organizations when such are to be installed in buildings or structures used as permanent low-income housing, transactional housing, emergency homeless shelters, domestic violence shelters or emergency children and youth shelters when such are owned or operated by the above-listed organizations.

Direct Pay Permit

The State Tax Commissioner may, at his discretion, authorize a person who is a user, consumer, distributor, or lessee to pay CSST and Use Tax directly to the State Tax Commissioner and waive the collection of such tax by that person's vendors, including out-of-state vendors. No such authority shall be granted or exercised except upon application to the State Tax Commissioner and after issuance by the State Tax Commissioner of a direct pay permit number. To avoid paying the tax or presenting an exemption certificate at the time of each transaction, the direct pay permit number issued to a specific taxpayer may be used when making taxable or exempt purchases. A direct pay permit number does not apply to purchases of gasoline or special fuel.

The tax imposed on all sales and leases of tangible personal property and sales of taxable services shall be remitted by the permit holder

directly to the Tax Commissioner. This tax will be due on or before the fifteenth day of each month for the preceding month's transactions. Direct pay permit returns not filed by the due date will be subject to interest and late filing and late payment penalties.

The permit is valid until expiration of the business' registration year and shall automatically be renewed when the business registration certificate is issued for the next succeeding fiscal year unless the permit is surrendered by the holder or cancelled for just cause by the State Tax Commissioner.

When using a direct pay permit, the holder of the permit must notify each specified vendor from whom tangible personal property is purchased or leased or from whom services are purchased of their direct pay permit number and that any tax thereon will be paid directly to the State Tax Commissioner. Vendors must maintain records identifying the purchaser by name, permit number and the amount of the sale for which the direct pay permit was accepted.

Upon the expiration, cancellation or surrender of the direct pay permit, the holder must promptly notify, in writing, the specified vendors from whom tangible personal property is purchased or leased or by whom services are rendered of such cancellation or surrender.

Credits Against Tax Liabilities

Purchasers who pay CSST or Use Tax on items which qualify for a refundable exemption may credit such tax overpayment against their monthly or quarterly remittances of CSST and Use Tax. An explanation of this credit can be found in the Tax Credits section.

USE TAX

The Use Tax complements the West Virginia Consumers Sales and Service Tax. The Use Tax is imposed upon the use within West Virginia of tangible personal property and services which are bought or leased outside West Virginia for use or consumption within this State. Services purchased outside this State by West Virginia residents are not subject to the Use Tax. The tax is levied at the rate of 6 percent of the purchase price. The Use Tax complements the West Virginia Consumers Sales and Service Tax which is levied at the rate of 6 cents on $1.

Out-of-state vendors engaging in business in this State are required to collect Use Tax from their West Virginia customers. The State Tax Commissioner is enpowered to authorize certain foreign retailers to collect Use Tax at the time a sale is made. Collected tax must be remitted on a quarterly basis. Any person who uses tangible personal property purchased outside West Virginia upon which the tax has not been paid to the seller is personally liable for such tax and is required to remit on a quarterly basis the tax imposed on all such property directly to the Department of Tax and Revenue.

The use in West Virginia of the following tangible personal property is exempt from the tax:

1. all articles of tangible personal property brought into the State by a nonresident individual for his or her use or enjoyment while in the State;

2. tangible personal property and services the gross receipts from the sale of which are exempted from the Consumers Sales Tax;

3. tangible personal property and services the gross receipts or the gross proceeds from the sale of which are required to be included in the measure of the Consumers Sales Tax imposed and upon which such tax has been paid;

4. tangible personal property and services the sale of which in this State is not subject to the Consumers Sales Tax, and

5. tangible personal property purchased outside this State for use outside this State by a nonresident person or business who or which later brings such property into this State in connection with his establishment of a permanent residence or business in West Virginia.

Credits Against Use Tax

A credit is allowed against a taxpayer's Use Tax liability for sales tax lawfully paid to another state provided that the amount of the credit allowed shall not exceed the amount of Use Tax imposed on the use of property in West Virginia.

CONSUMERS SALES AND SERVICE TAX & USE TAX COLLECTIONS

Fiscal Year	Consumers Sales & Service Tax	Use Tax	Total Net Sales Tax Revenue
1978-1979	$161,906,080	$5,289,047	$167,195,127
1979-1980	159,439,520	5,651,385	165,090,905
1980-1981	152,636,112	5,856,029	158,492,141
1981-1982	233,307,934	8,853,177	242,161,111
1982-1983	241,054,636	9,876,671	250,931,307
1983-1984	251,972,096	10,640,371	262,612,467
1984-1985	268,301,712	11,624,552	279,926,264
1985-1986	276,075,677	11,722,394	287,798,071
1986-1987	291,183,560	12,118,020	303,301,580
1987-1988	330,516,350	16,007,565	346,523,915
1988-1989	370,337,006	18,809,393	389,146,399

PERSONAL TAXES

1. Personal Income Tax (W.Va. Code §11-21)
2. Estate Tax (W.Va. Code §11-11)

PERSONAL INCOME TAX

State Personal Income Tax is imposed on the West Virginia taxable income of resident individuals, estates and trusts wherever their income is earned. Nonresident individuals, estates and trusts are also subject to this tax on the income from West Virginia sources. Residency for personal income tax purposes is determined by location, duration and intent; it is a somewhat complex legal concept and is explained more fully later in this section.

Corporations, partnerships (but not partners), and certain trusts and associations are exempt from West Virginia Personal Income Tax. Individuals, estates and trusts that are required to file a federal Personal Income Tax return or that have West Virginia adjusted gross income in excess of their total personal exemptions must file a West Virginia return. Individuals, estates and trusts are also required to file West Virginia returns even though they may be exempt from filing a federal return or may have correctly reported zero federal tax liability.

Almost all taxpayers who file Personal Income Tax returns file only one return a year. However, taxpayers whose West Virginia taxable income can reasonably by expected to exceed $400 plus the amount allowed for personal exemptions must file quarterly declarations of estimated tax. Tax returns must also be filed by employers who are required to withhold tax from wages they pay to their employees. The frequency of filing withholding tax returns depends upon the amount of tax the employer withholds. Every employer who withholds more than $100 per month must file monthly withholding returns with the Department of Tax and Revenue. Employers who withhold less than $100 per month are required to file quarterly returns although the Department of Tax and Revenue may permit such an employer who withholds less than $25 in a calendar quarter to file an annual return. Complete tax withholding regulations are available from the Taxpayer Services Division.

The West Virginia Personal Income Tax is said to be a conformity statute because any term used in this law has the same meaning as when it is used in a comparable context in federal income tax law unless a different meaning is clearly required.

How Tax Liability is Determined

Computation of West Virginia taxable income begins with federal adjusted gross income to which specific increases and/or decreases are made. A taxpayer generally determines his tax liability by computation using tax rates and the West Virginia Resident Income Tax Return form

IT-140 (Long Form) or IT-140S (Short Form)*. West Virginia modifications which decrease federal adjusted gross income are as follows:

1. the first $2,000 of military or federal civil service retirement benefits received to the extent includable in federal taxable income;
2. the first $2,000 of benefits received under the West Virginia Public Employees' Retirement System or the West Virginia Teachers Retirement System;
3. all benefits received under the West Virginia Department of Public Safety Death, Disability, and Retirement Fund or retirement income received in the form of pensions or annuities from any police or firemen's retirement system after December 31, 1979;
4. income from any source received by persons who are 65 years of age or older or who are totally and permanently disabled or received by their surviving spouses, regardless of age, to the extent includable in federal taxable income, provided that the deduction does not exceed $8,000 for a single return or a maximum of $8,000 per person for a joint return;
5. interest on United States obligations to the extent included in federal adjusted gross income;
6. interest or dividends on obligations or other securities of any United States authority, commission or agency, which is includable in federal adjusted gross income but which is exempt by federal law from state income taxation with the exception of dividends from national bank stock, but including federal interest and dividends paid to shareholders of a regulated investment company under section 852 of the Internal Revenue Code for taxable years ending after June 30, 1987;
7. certain other elements of income received from partnership or fiduciary roles, principally those of the type described in items 5 and 6 above;
8. the amount of any lottery prize awarded by the West Virginia State Lottery Commission to the extent properly included in gross income for federal income tax purposes;
9. interest or dividend income from bonds issued by the State of West Virginia or its authorities, commissions, or instrumentalities, where the interest is subject to federal taxation but exempt, by West Virginia law, from State taxation;
10. shareholder modifications related to distributive shares of ownership in an S corporation, and
11. any payment made under a West Virginia higher education tuition prepayment contract or tuition trust account contract.

*Nonresident taxpayers who must file a West Virginia Personal Income Tax return use form IT-140NR-S if they are residents for income tax purposes of Kentucky, Maryland, Ohio, Pennsylvania or Virginia and if their taxable West Virginia income is received only in the form of salary or wages. Residents of Pennsylvania or Virginia who have spent more than 183 days in West Virginia are residents of West Virginia for income tax purposes. Form IT-140NR-S is essentially a request for a refund only, and neither computation nor reference to a table is required. Nonresident taxpayers whose residence for income tax purposes is anywhere other than the five states named above file form IT-140NR which, like form IT-140 for residents, requires computation and the use of tax rates.

West Virginia modifications which increase federal adjusted gross income are as follows:

1. interest income on state and local obligations other than those of West Virginia and its political subdivisions;
2. interest or dividend income from obligations or securities of any United States authority, commission or agency which are, by federal law, exempt from federal income tax but not from state income tax;
3. interest on money borrowed to purchase obligations which earn income exempt from state income tax;
4. certain other elements of income received from partnership or fiduciary roles, primarily those of the type described in items 1, 2 and 3 above, and
5. for taxable years beginning after December 31, 1989 lump sum distributions from pension plans as reported for federal tax purposes.

West Virginia adjusted gross income (WV AGI) results when the applicable West Virginia increasing and/or decreasing modifications have been applied to federal adjusted gross income. To determine West Virginia taxable income, the taxpayer takes a deduction from WV AGI based upon the number of personal exemptions he claimed on his federal return. A surviving spouse is allowed one additional exemption for the two taxable years following the year of death of his or her spouse.

Exemptions

Any individual taxpayer, whether resident or nonresident, is currently allowed $2,000 for each exemption to which he is entitled for the taxable year for federal personal income tax purposes. A husband and wife who file a joint federal return but separate West Virginia returns may each claim only the exemptions to which they would have been entitled as individuals if they had filed separate federal returns. A surviving spouse is allowed one additional $2,000 exemption for two taxable years beginning after the death of his or her spouse. Those claimed as dependents on another's return are entitled to a $500 exemption. Estates and trusts are allowed only one $600 exemption.

Deductions

No subtraction is allowed from WV AGI for a standard deduction or for any federal itemized deductions.

Rates

Personal Income Tax rates differ with each taxable income category. Although the rates increase as taxable income increases, each rate is independent of every other rate. For example, for an individual taxpayer, an income of $22,000 falls into the over $10,000 - but not over $25,000 category. However, only $12,000, or the amount by which the income exceeds

$10,000, is taxed at the 4 percent rate. The tax liability for the first $10,000 is $300. The following charts provide tax rates and sample computations.

WEST VIRGINIA TAX RATE SCHEDULE

All Taxpayers Except Married Filing Separate Returns

Taxable Income		Tax Liability		
Over	But Not Over		Plus	Of Excess Over
$ 0-	$ 10,000	$ 0	3.0%	$ 0
10,000-	25,000	300	4.0%	10,000
25,000-	40,000	900	4.5%	25,000
40,000-	60,000	1,575	6.0%	40,000
60,000-		2,775	6.5%	60,000

EXAMPLE OF TAX COMPUTATION

Taxpayer with Taxable Income of $24,000

$14,000.00	Income in excess of $10,000
x .040	Tax Rate: $10,000 to $25,000
$ 560.00	Tax on $14,000
+300.00	Tax on $10,000
$ 860.00	Total on $24,000

WEST VIRGINIA TAX RATE SCHEDULE

All Taxpayers Except Married Filing Separate Returns

Taxable Income		Tax Liability		
Over	But Not Over		Plus	Of Excess Over
$ 0-	$ 5,000	$ 0.00	3.0%	$ 0
5,000-	12,500	150.00	4.0%	5,000
12,500-	20,000	450.00	4.5%	12,500
20,000-	30,000	787.50	6.0%	20,000
30,000-		1,387.50	6.5%	30,000

EXAMPLE OF TAX COMPUTATION

Taxpayer with Taxable Income of $14,000

$ 1,500.00	Income in excess of $12,500
x .045	Tax Rate: $12,500 to $20,000
$ 67.50	Tax on $1,500
+450.00	Tax on $12,500
$ 517.50	Total on $14,000

Minimum Tax

West Virginia Personal Income Tax liability must be at least 25 percent of any federal minimum tax or alternative minimum tax for the taxable year. If tax liability does not equal the 25 percent minimum, the West Virginia minimum tax shall be the amount necessary to equal 25 percent of the federal minimum tax.

Credits Against Tax Liability

1. A credit against Personal Income Tax liability is allowed to taxpayers who receive income in their roles as

a. proprietors and/or partners, and/or
b. trust beneficiaries and/or fiduciaries, and/or
c. stockholders but not officers or employees of Subchapter S corporations

when their roles are in businesses or activities which are subject to the Severance Tax and/or Business and Occupation Tax. The amount of credit allowed is based on the taxpayer's share of Severance Tax and/or Business and Occupation Tax imposed on their businesses or activities. The credit cannot offset Personal Income Tax imposed on income received from sources which are not subject to the Severance Tax or Business and Occupation Tax.

Salaries which have been deducted as a business expense for federal income tax purposes in determining net income cannot be included as income from their business or activity by taxpayers who wish to claim credit. Only income they received in the form of distributive shares of their firm's income can be used by partners and Subchapter S corporation stockholders in computing this credit. The credit cannot be allowed unless the West Virginia taxable income of the taxpayer includes a positive amount of income from his business or activity. This credit is limited to the smallest of the following amounts:

a. the amount of Severance Tax and/or Business and Occupation Tax imposed, or
b. the amount of Personal Income Tax before credits, or
c. the amount of Personal Income Tax imposed on income from the business or activity.

2. A credit against Personal Income Tax liability is granted to taxpayers in an amount equal to the West Virginia Personal Income Tax already withheld from their wages or salaries. Since the process of withholding results in payment of part or all of the taxpayer's liability, it may seem inappropriate to say that a credit is granted. Most taxpayers would probably agree, however, that it is helpful to think of this amount as a credit for the purpose of computation. Taxpayers must submit all appropriate withholding statements.

3. A credit against Personal Income Tax liability is granted to taxpayers for their payments of estimated taxes. Estimated taxes must be paid by each resident and nonresident taxpayer whose West Virginia

adjusted gross income, except for any part of that income from which West Virginia income tax is withheld, can reasonably be expected to exceed $400 plus the sum of the personal exemption allowances to which the taxpayer is entitled.

4. A credit may be granted to West Virginia residents because of income tax imposed by another state but not for taxes imposed by any city, township, borough or political subdivision of a state. Currently, credit is allowed for income tax imposed by 31 other states and the District of Columbia.* In the cases of three of these states, Kentucky, Ohio and Pennsylvania, credit is allowed only on taxable income from some source other than salaries or wages. No credit is currently allowed for income tax paid to the states of Virginia and Maryland. The taxpayer who believes he may qualify for this credit must contact the tax or revenue departments of the states involved in order to be sure of the exact conditions which apply to his case. The taxpayer should be aware that the conditions under which this credit can be granted are complex and subject to change. The amount of credit that can be allowed is subject to the following limitations:

a. It cannot exceed the amount of tax actually payable to the other state on income that is also subject to West Virginia Personal Income Tax;
b. It cannot be a greater percentage of the taxpayer's West Virginia tax than the percentage determined by dividing the portion of the taxpayer's West Virginia income that is subject to taxation in another state by the total amount of the taxpayer's West Virginia income, and
c. It cannot reduce West Virginia tax liability to an amount less than that which would have been due if the income which was subject to taxation by the other state had been excluded from the taxpayer's West Virginia income.

5. Some credit may be granted to nonresident West Virginia taxpayers when income they receive from West Virginia sources is also subject to income taxation by their state of residence, provided their state has entered into a written reciprocal agreement with this State. The taxpayer's state of residence must either grant a similar credit to West Virginia residents who receive income from sources within the nonresident's state or the taxpayer's state of residence must impose an income tax on its residents on the income they receive from West Virginia sources but exempt West Virginia residents from that state's own income tax. Currently, the tax laws of Kentucky, Ohio, Maryland, Pennsylvania and Virginia meet the conditions for applying this credit. Taxpayers who are residents for income tax purposes of one of the other states or of Pennsylvania or Virginia may become residents for tax purposes of both West Virginia and their home states under certain conditions. The Department of Tax and Revenue cannot grant this credit unless the taxpayer's domicile is in West Virginia. Residents

*Taxpayers who are residents for income tax purposes of one of the other 19 states or of Pennsylvania or Virginia may also become residents for tax purposes of West Virginia under certain conditions. The Department of Tax and Revenue cannot grant this credit unless the taxpayer's domicile is in West Virginia.

of Kentucky, Ohio or Pennsylvania can receive credit only if the income they received from West Virginia sources is in the form of salariesor wages. The taxpayer who believes he may qualify for this credit must contact the tax or revenue departments of the states involved in order to be sure of the exact conditions which apply to his case. The taxpayer should be aware that the conditions under which this credit can be granted are complex and subject to change. The amount of the credit that can be allowed is currently subject to the following limitations:

a. It cannot exceed the amount of tax actually payable;
b. It cannot exceed a percentage of the income tax imposed by the nonresident's home state that is equal to the percentage that the nonresident's West Virginia income which is subject to his home state's income tax is of the total amount of the nonresident's income which is subject to income taxation by his home state, and
c. It cannot exceed a percentage of the income tax which would be due to West Virginia without the credit that is equal to the percentage that the portion of the nonresident's income which is subject to income taxation by his home state is of the total amount of the nonresident's West Virginia income.

Several additional tax credits may be available to some taxpayers. These include the Business Investment and Jobs Expansion Tax Credit, the Enterprise Zone Credit, the West Virginia Capital Company Credit, the Veteran's Employment Incentive Credit and the Consumers Sales Tax Credit for Overpayments. Additional information regarding such credits may be found in the Tax Credits section.

Check-Offs

1. Voluntary Wildlife Check-Off Program

Individual taxpayers may designate $1, $5, $10 or more from their tax refunds to be used for funding wildlife programs involving nongame animals.

2. West Virginia Children's Trust Fund Contribution Program

Individual taxpayers may designate $2, $5, $10 or more from their tax refunds to be used for funding the children's trust fund for the purpose of preventing child abuse and neglect.

3. West Virginia Adult Literacy Education Contribution Program

Individual taxpayers may designate $2, $5, $10 or more from their tax refunds to be used for funding an adult literacy education program.

4. Voluntary Gilding The Dome Check-Off Program

Individual taxpayers may designate $1, $5, $10 or more from their tax refunds to be used for the purpose of preserving and maintaining the dome of the capitol.

5. West Virginia Endangered Historic Projects Fund Check-Off Program

Individual taxpayers may designate $1, $5, $10 or more of their tax refund to be used for the purpose of preserving, protecting and perpetuating all historic and prehistoric sites in West Virginia.

6. West Virginia Voluntary Veterans Memorial Check-Off

Individual taxpayers may designate $1, $5, $10 or more of their tax refund to be used to provide funding for the design, construction and maintenance of a veterans memorial to be placed on the grounds of the State Capitol Complex.

Composite Returns

Nonresident partners, S corporation shareholders and trust beneficiaries who have West Virginia income may elect to file a composite nonresident income tax return in lieu of filing separate nonresident returns. A composite return processing fee of $50.00 will be charged. When determining the amount of tax due on a composite nonresident return, no exemptions may be used, and the tax due must be computed at the rate of 6.5 percent of the West Virginia taxable income for each individual included on the composite return.

The filing of composite nonresident returns does not prevent a nonresident from also filing a separate nonresident personal income tax return for that taxable year. A separate return is required if the nonresident has income from any other West Virginia source. If the tax liability of the nonresident as shown on the composite return exceeds the nonresident's liability for West Virginia tax as shown on the nonresident's separate West Virginia return, he may be eligible for a refund.

Residency for Personal Income Tax Purposes

Although the terms "residence", "domicile" and "abode" are somewhat interchangeable in common use, their meanings within West Virginia tax law are distinct and special. An individual may be a resident of West Virginia for income tax purposes even though he would not be deemed a resident for other purposes. Residency for tax purposes is defined in terms of abode (a place where the taxpayer stays or stops off) and domicile (the taxpayer's permanent home to which he intends to return whenever he is absent). The taxpayer may have many abodes but only one domicile.

Abodes, which may be either owned or rented, are those dwelling places the taxpayer maintains during a temporary stay for the accomplishment of some particular project which has a definite and foreseeable end. Permanent abodes are dwelling places the taxpayer maintains permanently or indefinitely, except for dwelling places such as cottages which are suitable and maintained only for vacation.

The taxpayer's domicile is fixed until he moves to a new location with the honest intention of making it his permanent home. The single fact that he may register to vote in a new location is not proof that he has actually changed his domicile since he may have intended only to avoid taxation in the jurisdiction of his old domicile. When the taxpayer maintains two or

more homes, only one of them can be his domicile. The length of time spent at each home is important but not conclusive in determining which home is his domicile.

For Personal Income Tax purposes, a resident is a person who

1. has his domicile in West Virginia, even though he maintains a permanent place of abode outside the State and does not maintain a permanent place of abode in West Virginia if he spends more than 30 (not necessarily consecutive) days of the taxable year here, or
2. has his domicile outside West Virginia but maintains a permanent place of abode inside West Virginia and spends more than 183 (not necessarily consecutive) days of the taxable year here unless the person involved is a member of the United States military forces.

Military Taxpayers

If the taxpayer is a member of the United States military forces and his domicile was in West Virginia at the time he entered military service, then assignment to duty outside the State does not change his West Virginia domicile. Such a taxpayer must file his West Virginia return and pay any tax he owes in the same manner as any resident individual unless he can meet both of these conditions:

1. he had no permanent place of abode in West Virginia during the taxable year, and
2. he did not spend more than 30 not necessarily consecutive days in West Virginia during the taxable year.

If the military taxpayer does meet both of the conditions listed above but he had income from some West Virginia source, then he may be required to file a nonresident Personal Income Tax return depending on the nature of the income. Members of the United States military forces whose domicile is outside West Virginia are not taxed by this State on their military compensation, even though they may be stationed in West Virginia and maintain a permanent place of abode in the State.

Change of Residence in General

A taxpayer who changes his residence either from West Virginia to another state or from another state to West Virginia during the tax year is required to file two different West Virginia Personal Income Tax returns. One return covers the period of residence; the other the period of nonresidence. Only if the taxpayer had no income from any West Virginia source may he substitute a signed statement to that effect for the nonresident return. In any case in which a taxpayer is not a resident for the entire tax year, the personal exemptions must be prorated to reflect the periods of time covered by both the nonresident and resident periods.

Moving From West Virginia

The taxpayer who changes from being a resident to being a nonresident must include in the resident tax return he files for the period before he moves all items of income, gain or loss which have accrued to him (that is, for the same transaction, these are items which he has received plus all items which are owed to him) up to the time of his change of residence. This means, for example, that if the taxpayer sold some property while he was still a resident and he agreed to accept payment for it on an installment basis, he must report his income on his resident income tax return as though he had already received all the payments, not just the ones he received before he moved.

Moving to West Virginia

The taxpayer who changes from being a nonresident to being a resident must include in the nonresident tax return he files for the period before he moves all items of income, gain or loss which have accrued to him (again, as above, for the same transaction, these are items which he has received plus all items which are owed to him) up to the time of his change of residence except any items derived from or connected with West Virginia sources. For example, if this taxpayer sold some property which was not located in West Virginia before he moved to West Virginia and he agreed to accept payment for it on an installment basis, he must report his income on his West Virginia nonresident return as though he had already received all the payments. He must also attach a statement to these returns, and to later returns as applicable, to describe the transaction involved in such accruals of income. His doing this will insure that the payments from this sale that he receives after he moves to this State will not be subject to West Virginia Personal Income Tax. On the other hand, if this taxpayer sold some West Virginia property while he was still a nonresident and he agreed to accept payment for it on an installment basis, he need not report his income on his West Virginia nonresident return as though he had already received all the payments. Since this taxpayer is changing from being a nonresident to being a resident and since this income is from a West Virginia source, he need only report income from the sale on his resident returns as he receives the payments. On the West Virginia resident return this taxpayer files, he must show all income he receives from any source while he is a resident except for any income he has already reported as accrued income on his West Virginia nonresident return. This taxpayer cannot take any item of income, gain or loss into account in determining his West Virginia adjusted gross income when he has reported any such item on his West Virginia nonresident return as accrued income for the period before he moved to West Virginia.

ESTATE TAX

The West Virginia Estate Tax is a transfer tax imposed on the estates of certain decedents who may be subject to the federal Estate Tax. This tax is applicable to the estates of resident decedents and to the estates of nonresident decedents who die owning real property or tangible personal property located in West Virginia. The West Virginia Estate Tax also applies to the estates of decedents who are residents of West Virginia but not citizens of the United States and who die owning real property, tangible personal property or intangible personal property with a West Virginia situs or presence.

The personal representative of an estate must file a West Virginia Estate Tax return whenever he is required by federal law to file the federal Estate Tax return. The filing requirement is an estate with a gross value exceeding $600,000.

The amount of the West Virginia Estate Tax payable is equal to the credit for State Death Taxes computed for federal estate tax purposes. For estates of nonresident decedents the tax due is apportioned based on the value of the West Virginia estate as it relates to the total estate. Apportionment is also necessary where the estate of a resident decedent consists of real property or tangible personal property with actual situs outside West Virginia.

The West Virginia Estate Tax is required to be paid within nine months of the decedent's death. Any tax not paid within nine months will become subject to interest and additions to tax.

The Estate Tax applies to decedents dying on or after July 1, 1985. For decedents dying prior to July 1, 1985 the West Virginia Inheritance and Transfer Tax remains in effect.

PERSONAL TAX COLLECTIONS

PERSONAL INCOME TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$217,332,934
1979-1980	252,363,558
1980-1981	268,097,421
1981-1982	305,963,677
1982-1983	310,581,897
1983-1984	400,389,033
1984-1985	432,480,145
1985-1986	423,704,227
1986-1987	454,992,491
1987-1988	394,183,876
1988-1989	467,419,856

INHERITANCE AND TRANSFER/ESTATE TAX COLLECTIONS*

Fiscal Year	Net Revenue
1978-1979	$10,265,327
1979-1980	12,491,410
1980-1981	13,062,531
1981-1982	14,141,824
1982-1983	16,766,165
1983-1984	18,291,957
1984-1985	20,145,779
1985-1986	19,832,937
1986-1987	6,741,739
1987-1988	6,457,514
1988-1989	4,955,397

*The Inheritance Tax was imposed on all estates of decedents dying before July 1, 1985 and was due 11 months after the death of the decedent. Estates of decedents dying after June 30, 1985 are subject to the Estate Tax and payment of the tax is not due for 9 months from the date of death.

EXCISE TAXES

1. Gasoline and Special Fuel Excise Tax (W.Va. Code §11-14)
2. Motor Carrier Road Tax (W.Va. Code §11-14A)
3. Consumers Sales and Service and Use Tax on Gasoline and Special Fuel (W.Va. Code §11-15-18 and §11-15A-13)
4. Beer Barrel Tax and License Fees (W.Va. Code §11-16)
5. Alcoholic Beverage Tax and License Fees (W.Va. Code §60-3, 60-4, 60-7 and 60-8)
6. Cigarette Tax (W.Va. Code §11-17)
7. Soft Drinks Tax (W.Va. Code §11-19)

GASOLINE AND SPECIAL FUEL EXCISE TAX

An excise tax on gasoline and special fuel (diesel fuel and any other gas or liquid product which is commonly used or practically suited for use as fuel in an internal combustion engine) was imposed at the rate of 10.5 cents per gallon prior to April 1, 1989. The tax rate increased to 15.5 cents per gallon after March 31, 1989. The tax is imposed as follows:

1. for any distributor or producer, on all actual metered gallons of gasoline or special fuel withdrawn from storage within West Virginia subject to the following further stipulations:
   a. the gasoline must be for sale to some other person, for delivery to any retail service station owned or operated by the distributor or producer, or for any other use as fuel in an internal combustion engine, or
   b. the special fuel must be for use, or sold for use, as fuel in an internal combustion engine, or sold, transferred or delivered to its company-operated retail storage or any other retail station or user when the fuel stored is for use or sale as fuel in an internal combustion engine;
2. for any retail dealer, importer, or user, on all actual metered gallons of gasoline or special fuel received into his storage within West Virginia and not already taxed, subject to the following further stipulations:
   a. the gasoline must be either received into his storage or be used by him as fuel in an internal combustion engine, or
   b. the special fuel must be for use, or be sold for use, as fuel in an internal combustion engine;
3. for a person who is not a distributor or producer, retail dealer, importer or user, on all actual metered gallons of gasoline or special fuel subject to this tax and not already included in the measure of tax by him or any other person.

No gasoline or special fuel once taxed under this law will be taxed again under it. Exemptions from this tax are of three main classes:

1. exemptions because of the nature of the intended use (in general, certain non-vehicle uses),
2. exemptions because of the nature of the user (in general, certain sales to certain governmental units, municipalities or related agencies), and
3. exemptions because of export from this State.

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1. for any distributor or producer, on all actual metered gallons of gasoline or special fuel withdrawn from storage within West Virginia subject to the following further stipulations:
   a. the gasoline must be for sale to some other person, for delivery to any retail service station owned or operated by the distributor or producer, or for any other use as fuel in an internal combustion engine, or
   b. the special fuel must be for use, or sold for use, as fuel in an internal combustion engine, or sold, transferred or delivered to its company-operated retail storage or any other retail station or user when the fuel stored is for use or sale as fuel in an internal combustion engine;
2. for any retail dealer, importer, or user, on all actual metered gallons of gasoline or special fuel received into his storage within West Virginia and not already taxed, subject to the following further stipulations:
   a. the gasoline must be either received into his storage or be used by him as fuel in an internal combustion engine, or
   b. the special fuel must be for use, or be sold for use, as fuel in an internal combustion engine;
3. for a person who is not a distributor or producer, retail dealer, importer or user, on all actual metered gallons of gasoline or special fuel subject to this tax and not already included in the measure of tax by him or any other person.

No gasoline or special fuel once taxed under this law will be taxed again under it. Exemptions from this tax are of three main classes:

1. exemptions because of the nature of the intended use (in general, certain non-vehicle uses),
2. exemptions because of the nature of the user (in general, certain sales to certain governmental units, municipalities or related agencies), and
3. exemptions because of export from this State.

All gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier who has fuel storage tanks in West Virginia which are used solely for the purpose of fueling motor carriers owned, leased or operated by the motor carrier when the purchase is delivered in bulk quantities of 1,000 gallons or more into such storage tanks and purchased for the motor carrier's exclusive use are also exempt from Gasoline and Special Fuel Excise Tax. This exemption does not relieve the person owning or operating a motor vehicle from payment of the Motor Carrier Road Tax on gasoline or special fuel used or consumed in West Virginia by the motor carrier.

Refunds of the Gasoline and Special Fuel Excise Tax can be made because of certain non-highway uses, casualty losses of gasoline, certain exportation, evaporation losses, decreases in the tax on previously taxed inventory and erroneous or illegal collection of the tax. Partial refunds are granted to operators of urban and suburban bus lines when certain conditions are met. A refund shall also be made for gasoline or special fuel used to power a power take-off unit on a motor vehicle. When a motor vehicle with auxiliary equipment uses fuel and there is no auxiliary motor for such equipment or separate tank for such a motor, the person claiming the refund must present to the State Tax Commissioner a statement of his claim and shall be allowed a refund for fuel used in operating a power take-off unit or a cement mixer truck or garbage truck equal to 25 percent of the Gasoline and Special Fuel Excise Tax paid on all fuel used in such a truck. Neither refunds nor partial refunds can be made unless all statutory and administrative requirements with regard to conditions such as form and timeliness of claim are met.

MOTOR CARRIER ROAD TAX

The Motor Carrier Road Tax (MCRT), which is very closely related to the Gasoline and Special Fuel Excise Tax (Gasoline Tax), is imposed on every person or firm who operates or causes to be operated on any West Virginia highway any passenger vehicle which has seats for more than nine passengers, in addition to a driver, and any road tractor, tractor truck or truck which has more than two axles

1. whether loaded or empty,
2. whether for compensation or not, and
3. whether owned or leased by the person or firm.

This tax must be paid on each gallon of gasoline or special fuel used in motor carrier operations within West Virginia at a rate required to be equivalent to the rate per gallon of gasoline taxed under the Gasoline Tax. Currently, this amount is 15.5 cents per gallon.

When motor carriers are operated in interstate commerce, tax computation is accomplished by basing MCRT liability on the fraction of the total amount of gasoline and/or special fuel used in the motor carrier's operations that is the same fraction that the miles traveled by the carrier on West Virginia highways is of the total number of miles traveled by the carrier.

Exemptions from MCRT are granted for the following vehicles:

1. motor carriers operated or caused to be operated by or on behalf of any agency of the federal government, any state government, or any political subdivision of any state;
2. school buses operated or caused to be operated by or on behalf of this State or any of its political subdivisions, and
3. school buses of private schools.

Every taxpayer subject to the MCRT is entitled to a credit accrued for gallons of gasoline or special fuel purchased in this State but consumed outside the State. No refund shall be approved if the claim for refund is filed more than 13 months after the close of the quarter in which the tax was paid. A taxpayer cannot receive a credit for any gallons of fuel for which he has requested a refund under the Gasoline Tax law. If, in any quarter, the credit allowable to any taxpayer exceeds the amount of Gasoline Tax which the taxpayer must pay, the excess credit can be carried forward as a credit against his liability in any of the four succeeding quarters when the taxpayer meets certain conditions.

Motor carrier vehicles operated in West Virginia are also subject to a mandatory registration fee of $5. An identification marker which must be displayed on the vehicle is provided for this fee. Prior to April 1, 1989, the emergency operation of an unregistered vehicle was permitted by the State Tax Commissioner for not more than 10 days. After March 31, 1989, a motor carrier that does not have a motor carrier identification marker may obtain a trip permit. A trip permit authorizes a motor carrier to be operated in West Virginia without an identification marker for a period of not more than 10 consecutive days beginning and ending on the dates specified on the permit. The fee for a trip permit is $24. Fees for trip permits are in lieu of the Motor Carrier Road Tax, and no mileage reports are required for a vehicle operating under a trip permit. Only 3 trip permits may be obtained in any fiscal year.

A special permit may also be granted for a new motor vehicle dealer for use on new motor vehicles driven under their own power from the factory or distribution place of a manufacturer or from the place of business of the new vehicle dealer to another dealer or to the place of business of a purchaser to whom title passes on delivery. A person to whom a transporter's permit is issued must file reports required under the Motor Carrier Road Tax law and pay any tax due. The fee for a transporter's permit is $15. This permit is valid for one fiscal year.

CONSUMERS SALES AND SERVICE TAX AND USE TAX ON GASOLINE AND SPECIAL FUEL

Consumers Sales and Service Tax and Use Tax is imposed on all sales of gasoline or special fuel, including heating fuel, sold by distributors or importers unless the sale is to another distributor for resale in this State. It is intended that all gallons of gasoline or special fuel delivered or sold and delivered in West Virginia be taxed only one time under the Consumers Sales and Service Tax.

The tax is based on the average wholesale price of gasoline and special fuel as determined by the State Tax Commissioner. Each January 1,

he will determine the average wholesale price for the annual period on the basis of sales data gathered for the preceding period of July 1 through October 31. However, the average wholesale price will never be deemed to be less than 97 cents per gallon.

The sale of gasoline and special fuel is exempt from taxation if the gasoline is sold by the distributor or importer to certain governmental units or related agencies or to another distributor. All gallons of gasoline or special fuel sold by a distributor to an interstate motor carrier who has fuel storage tanks in West Virginia which are used solely for the purpose of fueling motor carriers owned, leased or operated by the motor carrier when the purchase is delivered in bulk quantities of 1,000 gallons or more into such storage tanks and purchased for the motor carrier's exclusive use is also exempt from Consumer Sales and Service Tax. This exemption does not relieve the person owning or operating a motor vehicle from payment of the Use Tax on gasoline or special fuel used or consumed in West Virginia by the motor carrier.

The Use Tax is based on the percentage of carrier operations in West Virginia. The relevant percentage is the proportion of West Virginia miles compared to the total miles traveled within and without West Virginia. Consumers Sales and Service Tax will be included in the price of fuel purchased in West Virginia and can offset the Use Tax.

All Consumers Sales and Service Tax on Gasoline and Special Fuel must be remitted with the monthly Gasoline/Special Fuels Distributor Tax Return instead of the Consumers Sales Tax Return. The revenue collected on the sale of aircraft fuel is dedicated for the purpose of matching federal funds available for reconstruction, maintenance and repair of public airports and airport runways. All other revenue from this tax is deposited in the State Road Fund for the purpose of construction, reconstruction, maintenance and repair of highways and payment of principal and interest on State bonds issued for highway purposes.

BEER BARREL TAX AND LICENSE FEES

The Beer Barrel Tax is an excise tax levied upon the in-state sale, use, handling or distribution of alcoholic beer whether manufactured within or outside of West Virginia. The tax is levied at a rate of $5.50 on each barrel of 31 gallons and in like ratio on each part barrel manufactured or sold within the State.

The term "alcoholic beer" refers to products of the brewing industry. These products include all cereal malt beverages, beer, lager beer, ale, malt coolers, and other similar items containing at least one half of one percent alcohol by volume, but not more than four and two-tenths percent alcohol by weight, or six percent by volume, whichever is greater.

On or before the tenth day of each calendar month, every licensed beer manufacturer must file a report with the Department of Tax and Revenue which states its total estimated sales of beer to distributors within the State during that month. Every licensed distributor must likewise file a report stating its total estimated purchases of beer during that month. A brewer who manufactures or produces beer outside the State may file the

required report on behalf of its distributors, if so authorized by the Beer Commissioner. In all cases, monthly payments of the beer barrel tax must accompany these estimated reports.

Any licensed brewer or licensed distributor who files an estimated report may adjust such report by filing an amended report by no later than the twenty-fifth day of the reporting month. In any case every brewer or distributor filing an estimated monthly report must also file a final monthly report in a form and at a time prescribed by the Department of Tax and Revenue.

Any brewer or distributor who fails to pay the correct amount of beer barrel tax is assessed the amount of tax due along with a penalty of 50 percent of the tax due. If the tax and penalty remain unpaid for a period of thirty days after assessment, then the Beer Commissioner shall have the authority to revoke the taxpayer's license and to seek collection of the tax due.

Every individual who manufactures, distributes, or sells beer products within West Virginia must first obtain an annual license to conduct these activities. The license period starts on July first of each year and ends on the thirtieth day of June of the following year. The following license fees apply.

Annual License	Fee Per Place of Business
Manufacturer (brewer) of Beer	$1,500
Distributor of Beer	1,000
Sales Representative for Brewer	50
Retailers	150
Railroad Cars	10
Festivals and Fairs	250
Social Clubs	150

Every applicant for a license must also post a bond covering payment of the taxes. The amount of the bond shall be set by the Beer Commissioner. These bonds shall, for each place of business, be from $5,000 to $10,000 for brewers, $2,000 to $5,000 for distributors, and $500 to $1,000 for retail dealers. Brewers shipping beer into West Virginia must furnish a bond of not less than $5,000 nor more than $25,000.

ALCOHOLIC BEVERAGE TAXES AND LICENSES

Wine Liter Tax

An excise tax is levied upon all wine sold by suppliers to distributors, with the exception of wine sold to the Alcohol Beverage Control Commissioner (ABCC). The term "wine" includes any alcoholic beverage obtained by the natural fermentation of the natural content of fruits, honey, or other agricultural products containing sugar and to which no alcohol has been added. Fortified wine and beer are excluded from this

definition. The rate of tax on wine is 26.406 cents per liter. Revenue from this tax is deposited into the General Revenue Fund.

The tax is due from the supplier on or before the sixteenth day of the month following the month of sale to a distributor. The tax is to be accompanied with a monthly report to the ABCC. The report should show the identity of the purchaser along with the quantity, label and alcoholic content of wine sold to West Virginia distributors during the preceding month.

Every distributor and farm winery offering wine for sale must first register, with the ABCC, each label offered for sale in the State. They must also pay a fee of $3 for each label so registered. Label registration fees are deposited into the Wine License Special Fund.

Alcoholic Beverage License Fees

A variety of license fees exist for those who wish to manufacture, distribute or sell alcoholic liquor within West Virginia. The term "alcoholic liquor" includes alcohol, wine, spirits and any other liquid or solid capable of being used as a beverage. In this context alcoholic liquor does not include products which are subject to the beer barrel tax. The following license fees are currently in effect within West Virginia.

Alcohol License	Annual Fee Per Location
Distilleries	$1,500
Wineries	1,500
Brewery (Beer)	250
Bottling Plant (Beer)	100
Wholesale Druggist	50
Institutions (Education or Laboratory)	10
Industrial Use	50
Retail Druggist	10
Industrial Plants Producing Alcohol	250
Commercial Stills	5
Laboratory Stills	0
Sacramental Purposes	0
Farm Wineries	50
Wine Distributor	2,500
Wine Retailer	150
Wine Tasting	50
Sales Representative of Distributor	50
Private Wine Restaurant	250
Festivals and Fairs	250
Fraternal, Veteran or Nonprofit Club	750
Private Clubs (< 1,000 members)	1,000
Private Clubs (≥ 1,000 members)	2,500
Agent or Broker	100

Municipalities may also impose license fees upon private clubs. These fees may equal up to half of the State fee.

Local Government Alcoholic Beverage Sales Tax

The governing authority of any municipality may levy and collect an excise tax from the Alcohol Beverage Control Commissioner or any person licensed in the State to sell or distribute wine upon all purchases of alcoholic liquors at retail within the municipality. The tax, which equals 5% of the value of the sale item, is added to the price of the purchase and paid by the purchaser.

An equivalent 5% tax is imposed on wine sold from grocery stores, farm wineries, or wine specialty shops located outside the corporate limits of a municipality and on alcoholic beverages sold from state stores or other agencies of the ABCC, which are also located outside of a municipal boundary. Alcoholic beverages sold by or purchased from holders of private club licenses are exempt. This tax is collected by the Department of Tax and Revenue. The funds are then distributed to local governments. All tax collected within one mile of the corporate limits of a municipality is remitted to that municipality. If the corporate limits of more than one municipality is within one mile of the liquor sale, then the tax is divided between the municipalities involved. Tax collected from a location, which is more than one mile from an incorporated municipality, is remitted to the local county government.

Drunk Driver Prevention Fund

Alcoholic beverages sold by the ABCC to private clubs are also subject to a 5% excise tax. Revenues generated by this tax are deposited in the Drunk Driving Prevention Fund. This tax is levied in lieu of the local 5% excise tax.

CIGARETTE TAX

The Cigarette Tax is an excise tax on the sale of cigarettes. West Virginia law provides a two-part definition of the term cigarette. One part is narrow; the other is broad. The narrow part of the definition reads "any roll for smoking made wholly or in part of tobacco, irrespective of size or shape and whether or not such tobacco is flavored, adulterated or mixed with any ingredient, the wrapping or cover of which is made of paper or any substance or material except tobacco (is a cigarette)". The broad part of the definition reads "any roll of tobacco wrapped in any substances containing tobacco which, because of its appearance, the type of tobacco used in the filler, or its packing and labeling is likely to be offered to, or purchased by, consumers as a cigarette (is a cigarette)".

Revenue indicia, which are stamps and meter impressions, must be affixed to the bottom of each package of cigarettes sold and can only be purchased by

1. wholesalers who buy unstamped cigarettes directly from manufacturers, and
2. vending machine operators who, when they buy unstamped cigarettes directly from manufacturers, are considered to be wholesalers even though they sell cigarettes at retail.

The stamp or meter impressions must be affixed to the bottom of the cellophane wrapper of every individual cigarette package or similar container before the cigarettes can be delivered for resale to other wholesalers, jobbers or retailers. Stamps or meter impressions are purchased from the Department of Tax and Revenue or from certain West Virginia banks or trust companies which the State Tax Commissioner has authorized to sell cigarette revenue indicia. The statute authorizes a discount of 4 percent from the face value of the indicia as a commission for affixing the stamps or impressions onto cigarette packages. Prepayment of this tax is possible when wholesalers are authorized by the State Tax Commissioner to use a metering device in affixing revenue indicia. The State Tax Commissioner may authorize wholesalers who file an appropriate surety bond to make conditional credit purchases of cigarette indicia.

The Cigarette Tax is imposed at the rate of 17 cents on each twenty cigarettes and, on the sale of each fraction of twenty, at the same fractional part of 17 cents. Packages of twenty-five cigarettes are taxed at the rate of 21.25 cents per package. Only one sale of the same article can be used in computing the amount of Cigarette Tax due.

SOFT DRINKS TAX

The Soft Drinks Tax is an excise tax levied upon the sale, use, handling or distribution of bottled soft drinks, syrups and powder bases prepared for mixing soft drinks whether manufactured within or outside West Virginia. It is levied for the purpose of providing revenue for the construction, maintenance and operation of the four-year school of medicine, dentistry and nursing at West Virginia University.

The term "bottled soft drinks" is taken to include almost any soft drink type of beverage provided in any type of container. Fluid milk to which no flavoring has been added and natural undiluted fruit or vegetable juices which may not be sweetened are specifically exempt. The term "soft drink syrups and powders" is also interpreted quite broadly.

The tax is paid through purchase of tax stamps or tax crowns* by manufacturers, distributors, wholesale or retail dealers or any other person who is the original consignee of such soft drinks, syrups and powders or who brings such products into the State for the purposes described above. The tax may be paid by invoice method in lieu of affixing stamps on certain grocery type products, such as powders, ades and punches, by remitting gross tax due. The tax shall not be collected more than once on any bottled soft drink, soft drink syrup or powder manufactured, sold or distributed in the State.

*Crowns are tax symbols which are permanently applied by manufacturers to bottle caps, can lids, cartons or labels.

The rates of the tax are as follows:

On bottled soft drinks
1 cent on each 16.9 fluid ounces or any fraction of that amount, or
1 cent on each ½ liter or any fraction of that amount;
On soft drink syrup
80 cents on each gallon and, on each fractional part of a gallon, the same fractional part of 80 cents, or
84 cents on each 4 liters and, on any fractional part of 4 liters, the same fractional part of 84 cents;
On dry mixture used for making soft drinks
1 cent on each ounce or any fraction of that amount, or
1 cent on each 28.35 grams or any fraction of that amount.

Manufacturers or distributors of soft drinks are required to furnish an appropriate bond to insure their compliance with regulations. Persons who wish to buy tax stamps or crowns can do so only after authorization has been given by the Department of Tax and Revenue. Although West Virginia law provides that the State Tax Commissioner may authorize any sheriff or any West Virginia bank or trust company to sell Soft Drinks Tax stamps, no such authorization has been given. Currently, the Department of Tax and Revenue is the only source of these tax stamps.

The tax must be paid in advance when the stamps are bought. Stamp discounts from the face value of the stamps are as follows:

on sales under $25, no discount;
on sales from $25 but less than $50, 5%, and
on sales from $50 and more, 10%.

When crowns are bought, payment of tax may be made either in advance or on credit bound by the terms of an appropriate surety bond. Both cash and credit buyers of tax crowns are granted a discount of 12.5 percent from the face value of the crowns. When either the stamp or crown discount is taken, no claim can be made for a tax refund because of the breakage or destruction of stamped or crowned containers, because of the spoilation of the product, or because of the loss or destruction of tax stamps or crowns. However, if any of the tax stamps or crowns on soft drinks, soft drink powders or soft drink syrups on which a tax has been paid are destroyed by fire, lightning or flood or if any soft drinks, syrups or powders upon which the tax has been paid are exported from the State or are required to be destroyed pursuant to federal or State order, the taxpayer may file a claim for refund for an amount equal to the amount of tax actually paid for such stamps or crowns. This claim for refund must be filed within 180 days of the date the tax stamps or crowns were destroyed or the soft drink product upon which the tax was paid was destroyed or exported from the State.

EXCISE TAX COLLECTIONS

GASOLINE & SPECIAL FUEL EXCISE TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$109,815,733
1979-1980	101,455,931
1980-1981	96,074,499
1981-1982	95,286,319
1982-1983	98,629,613
1983-1984	94,276,764
1984-1985	92,066,210
1985-1986	92,392,001
1986-1987	100,344,730
1987-1988	99,480,226
1988-1989	109,217,592

MOTOR CARRIER ROAD TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$1,377,786
1979-1980	1,346,041
1980-1981	1,245,603
1981-1982	3,997,925
1982-1983	5,261,280
1983-1984	7,557,048
1984-1985	6,765,850
1985-1986	7,194,033
1986-1987	7,422,907
1987-1988	9,153,592
1988-1989	8,369,324

CONSUMERS SALES TAX AND USE TAX ON GASOLINE AND SPECIAL FUEL

Fiscal Year	Net Revenue
1982-1983	$ 7,326,255*
1983-1984	54,758,976
1984-1985	54,790,763
1985-1986	54,835,482
1986-1987	57,667,274
1987-1988	62,902,343
1988-1989	60,650,397

*Tax did not go into effect April 1, 1983.

BEER BARREL TAX AND LICENSE FEES

Fiscal Year	Net Revenue
1978-1979	$6,542,503
1979-1980	6,013.779
1980-1981	5,694,025
1981-1982	6,983,527
1982-1983	7,399,835
1983-1984	7,345,442
1984-1985	7,514,939
1985-1986	7,470,695
1986-1987	7,628,040
1987-1988	7,579,701
1988-1989	7,251,816

WINE LITER TAX

Fiscal Year	Net Revenue
1981-1982	$1,166,291
1982-1983	1,369,688
1983-1984	1,326,340
1984-1985	1,214,094
1985-1986	1,384,711
1986-1987	1,364,484
1987-1988	1,219,289
1988-1989	1,105,368

LIQUOR PROFITS

Fiscal Year	Net Revenue
1978-1979	$16,000,000
1979-1980	16,500,000
1980-1981	17,000,000
1981-1982	16,500,000
1982-1983	22,000,000
1983-1984	19,000,000
1984-1985	16,831,000
1985-1986	17,000,000
1986-1987	9,350,000
1987-1988	8,500,000
1988-1989	2,050,000

CIGARETTE TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$37,101,381
1979-1980	37,241,418
1980-1981	38,131,328
1981-1982	37,877,873
1982-1983	36,486,376
1983-1984	35,645,407
1984-1985	34,834,130
1985-1986	35,046,416
1986-1987	34,198,588
1987-1988	34,127,909
1988-1989	32,278,717

SOFT DRINKS TAX COLLECTIONS

Fiscal Year	Net Revenue
1978-1979	$7,430,777
1979-1980	7,386,613
1980-1981	7,465,503
1981-1982	7,634,176
1982-1983	7,655,809
1983-1984	7,922,450
1984-1985	7,884,067
1985-1986	8,079,689
1986-1987	8,622,403
1987-1988	9,038,633
1988-1989	9,796,994

PROPERTY TAXES

1. Property Tax (W.Va. Code §§11-2; 11-3; 11-4; 11-5; 11-6; 11-6A; 11-8; 18-9A; and Chapter 11A)
2. Excise Tax on the Privilege of Transferring Real Property (W.Va. Code §11-22)

The Property Tax and the Property Transfer Tax are collected at the county level, but county agencies collecting these taxes are supervised by the Department of Tax and Revenue. The Property Tax is levied on property as it stands, and the Property Transfer Tax is levied on property as it is transferred.

Property can be divided into two categories: real and personal. Although there are many practical and legal distinctions involved, real property is, in general, land and anything firmly attached to land, and personal property is, in general, all other objects or rights that can be owned. Personal property can also be categorized as tangible and intangible. Generally, intangible property consists of rights to, or claims against, other property or services.

PROPERTY TAX

The West Virginia Property Tax* is administered by county officials and officials of a number of State government agencies. Although the Department of Tax and Revenue plays a major role in the administration of this tax, less than one-half of one percent of the property tax collected goes to State government. The primary beneficiaries of the Property Tax are county boards of education.

It is the responsibility of each property owner to pay property taxes. Property taxes are paid to the sheriff of each of the 55 counties. Each county, municipality and board of education can impose its own rates of property taxation. These rates can vary within counties depending upon the classification of the property. West Virginia law defines the following classes of property for tax purposes.

Class I
- a. All tangible personal property used exclusively in agriculture, including horticulture and grazing;
- b. all products of agriculture, including livestock, while owned by the producer, and
- c. all notes, bonds, bills, accounts receivable and other similar evidences of debt.

*All further reference in this section to property taxation will be to taxation of property which is not owned or operated as a public utility business. Taxation of property owned or operated as a public utility business differs from taxation of all other property in a number of administrative aspects. The principal differences are that the process of taxation takes longer for public utility property and, generally speaking, State government is more involved than local government in the taxation of public utility property. Taxation of property owned or operated as a public utility business will not be described further in this section.

Class II a. All property owned, used and occupied by the owner exclusively for residential purposes, and
b. all farms including land used for horticulture and grazing, which are occupied and cultivated by their owners or bona fide tenants.

Class III All real and personal property situated outside municipalities, exclusive of Classes I and II.

Class IV All real and personal property situated inside municipalities, exclusive of Classes I and II.

Property is assessed in terms of its use, location and value as of July 1. The amount of tax paid on property depends upon the following:

1. the appraised value of the property as determined by the State Tax Department;
2. the assessed value of the property as determined by a county assessor (this assessed valuation must be between 60 percent and 100 percent of the aggregate appraised value by class), and
3. the rate of tax levied against each $100 of assessed valuation.

Both the Department of Tax and Revenue and the county assessors are directed to determine the true and actual value of property. By true and actual value, the law means, generally, the current value as determined by use of the willing buyer, willing seller standard. The following approaches to value are considered:

1. the market price method - market price is that price at which property would sell if a willing buyer and a willing seller agreed to do business in the absence of any influence, such as affection, compulsion, haste or inconvenient terms which might distort the price;
2. the income production method - the income that would be produced by property if it were rented out or leased can be considered in determining the value of property, and
3. the cost method - the cost of replacement of property, adjusted for wear and tear, exhaustion and obsolescence, can also be used in determining the value of property.

Since any one or two of these three methods may be impractical in any given situation, and since two or three methods often provide a better valuation than one, property may be valued by any or all of these methods. One exception to this standard is that farms operated by their owners, or in many cases by bona fide tenants, are valued based upon their worth as a farm.

Although the Department of Tax and Revenue is directly responsible for appraisal of property, it also supervises and otherwise assists local governments in their work of assessment and tax rate determination. The first step toward determination of tax rates is the preparation of tentative budgets by county governments and school boards and municipal governments. These tentative budgets show not only estimated expenditures and receipts but also the tax rates necessary to produce the receipts. Budgets and tax rates must then be approved by the State Tax Department,

and public hearings must be held before the final budgets and tax rates can be adopted. Each local taxing authority reports its approved tax rates to the assessor of its county. Each assessor then applies these tax rates to all the items of taxable property which are listed in the county's real and personal property records. When this process is complete, each assessor must deliver copies of these records with their new tax rates to the sheriff of his county so that the sheriff can begin the process of tax collection.

Maximum tax rates are shown in the table below for each of the local taxing authorities and are given in terms of each of the four tax rate categories of property.

MAXIMUM PROPERTY TAX RATES
Rates are given in cents per $100

Taxing Authority	Class I	Class II	Class III	Class IV
State	0.25¢	0.50¢	1.00¢	1.00¢
County	14.30	28.60	57.20	57.20
Schools	22.95	45.90	91.80	91.80
Municipal	12.50	25.00	--	50.00
	50.00¢	100.00¢	150.00¢	200.00¢

Amendments to the State Constitution provide that these maximum rates can be temporarily exceeded by all the taxing authorities except State government. The voters of each taxing authority must approve any excess levy of tax proposed for their municipality, school board or county by a prescribed majority. The average actual tax rates per $100 of assessed valuation for the 1988 tax year, expressed in rounded dollars, are shown in the following table.

ACTUAL 1988 PROPERTY TAX RATES

Rates are given in dollars per $100 of assessed valuation

	Low	Average	High
Class I	$ .375	$ .76	$0.9591
Class II	. 75	1.37	1.9182
Class III	1.50	2.46	3.2512
Class IV	2.00	3.21	3.8364

Statewide, the average rate for all property was $2.25 per $100 of assessed valuation.

Although all property is presumed to be taxable until its owner proves otherwise, there are many possible exemptions from the Property Tax. These exemptions are of two broad types: certain property owned by federal, state or local government bodies and other property which is used in such a way as to produce benefits to the citizens of West Virginia which equal or exceed the value of the taxes which could otherwise be levied on the property.

An example of the use of property tax exemption to promote public benefits is the Homestead Exemption Act under which the first $20,000 of assessed value of residential property owned and occupied by a qualified person who is at least 65 years old or who is totally and permanently disabled is exempt from property taxation. The Homestead Exemption Act is described in the section entitled 'Tax Benefits for Elderly and Permanently and Totally Disabled Taxpayers'. A partial list of other types of properties which may be exempt from ad valoreum property taxation follows.

1. Property which belongs to the United State government unless the United State government permits the State to tax it
2. Property which belongs exclusively to the State
3. Property which belongs exclusively to any county, district, city, village or town in this State when it is used for public purposes
4. Property which belongs exclusively to any political subdivision of any other state when it is used exclusively for public purposes
5. Property used for area redevelopment purposes by nonprofit corporations when such property is not leased for profit
6. Fire engines and implements for extinguishing fires and property used exclusively for the safekeeping of these engines and implements and for meetings of fire companies
7. Property used exclusively for divine worship
8. Cemeteries, except for certain personal property of commercial cemeteries
9. Parsonages and the household goods and furniture pertaining thereto
10. Mortgages, bonds and other debt securities in the hands of bona fide owners and holders when the securities are issued and sold by churches and religious societies for the purposes of gaining money to be used in the erection of church buildings to be used exclusively for divine worship or for the purpose of paying indebtedness thereon
11. Property which belongs to, or which is held in trust for, colleges, seminaries, academies and free schools when it is used for educational, literary or scientific purposes including books, equipment, annuities and furniture
12. Public and family libraries
13. Property used for charitable purposes and not held or leased out for profit
14. All property which belongs to any public institution for the education of the deaf, mute or blind or to any hospital when the property is not held or leased out for profit
15. Houses of refuge or lunatic or orphan asylums
16. Homes for children or for the aged, friendless or infirm when such homes are not for private profit
17. All property on hand to be used in the subsistence of livestock on hand at the beginning of the assessment year
18. Household goods to the value of $200 whether or not they are used for profit
19. Bank deposits and money
20. Household goods (personal property and goods commonly found within the house and items to care for the house and its

surrounding property) and personal effects (articles and items of personal property commonly worn on or about the body or carried and normally associated with the person) when they are not held or used for profit

21. Non-living items of food reserved by a family for its own use
22. Property used for purposes of distributing water or providing sewer services by duly chartered nonprofit corporations when such property is not held, leased or used for profit

The preceding list is not an exhaustive list of exemptions; it shows only some of the possible types of exemptions.

The "Property Tax Limitation and Homestead Exemption Amendment of 1982" allows assessors to continue assessing property between 60 and 100 percent of the certified or appraised value of the property by class until implementation of the first statewide reappraisal. The amendment directs that after the reappraisal is implemented, all property is to be assessed at 60 percent of its value. This percentage can be increased by a two-thirds vote by both houses of the Legislature. The Legislature is also authorized to enact a residential property exemption for every homeowner. The amount of such exemption may be less than, but not exceed the first $20,000 of appraised value. Only one exemption is allowed for each homestead. The amendment also provides for a ten-year phase-in of the increase in value resulting from the first statewide reappraisal.

DISTRIBUTION OF PROPERTY TAXES LEVIED BY TAX YEARS*

	For The State	For Counties	For School Boards	For Municipalities	Total
1978	$ 912,408	$53,911,439	$176,865,855	$19,274,014	$250,963,716
1979	985,058	58,217,704	189,393,040	20,634,040	269,229,842
1980	1,065,384	64,697,292	206,533,328	21,977,436	294,273,440
1981	1,149,921	71,581,670	219,871,776	23,311,386	315,914,753
1982	1,351,432	83,949,199	252,322,267	26,857,505	364,480,403
1983	1,407,170	89,686,469	264,161,777	27,789,770	383,045,186
1984	1,432,621	90,672,494	268,691,816	28,750,005	389,546,936
1985	1,480,222	94,016,793	276,488,555	29,655,344	401,640,914
1986	1,556,140	98,860,930	287,267,092	31,043,517	418,727,679
1987	1,623,595	105,535,343	298,414,447	33,034,647	438,608,032
1988	1,663,326	108,958,026	306,754,778	34,851,542	452,227,672

DISTRIBUTION OF PROPERTY TAXES LEVIED FOR TAX YEAR 1988*

	By the State	By Counties	By School Boards	By Municipalities	Total
On Real Estate	$646,784	$42,368,287	$119,281,480	$13,552,010	$175,848,561
On Personal Property	757,874	49,645,408	139,769,112	15,879,686	206,052,080
On Public Utility Property	258,668	16,944,331	47,704,186	5,419,846	70,327,031
	$1,663,326	$108,958,026	$306,754,778	$34,851,542	$452,227,672

*These amounts reflect the total amount of taxes billed.

DISTRIBUTION OF PROPERTY TAXES LEVIED BY PERCENTAGES*

	On Real Estate	On Personal Property	On Public Utilities Property	Total
1978	39.5%	40.3%	20.2%	100.0%
1979	39.3	41.4	19.3	100.0
1980	39.0	42.4	18.6	100.0
1981	38.8	42.4	18.8	100.0
1982	38.6	43.1	18.3	100.0
1983	38.3	43.7	18.0	100.0
1984	38.7	43.4	17.9	100.0
1985	38.2	44.4	17.4	100.0
1986	38.2	45.1	16.7	100.0
1987	38.6	45.6	15.8	100.0
1988	38.8	45.6	15.6	100.0

	For The State	For Counties	For School Boards	For Municipalities	Total
1978	0.36%	21.48%	70.47%	7.69%	100.0%
1979	0.37	21.62	70.35	7.66	100.0
1980	0.36	21.98	70.18	7.48	100.0
1981	0.36	22.66	69.60	7.38	100.0
1982	0.37	23.03	69.23	7.37	100.0
1983	0.37	23.41	68.97	7.25	100.0
1984	0.37	23.28	68.97	7.38	100.0
1985	0.37	23.41	68.84	7.38	100.0
1986	0.37	23.61	68.61	7.41	100.0
1987	0.37	24.06	68.04	7.53	100.0
1988	0.37	24.09	67.83	7.71	100.0

*These percentages reflect the total amount of taxes billed.

PROPERTY TRANSFER TAX

The Excise Tax on the Privilege of Transferring Real Property is a hybrid sort of tax for two reasons. It is administered by the State Tax Department and by the county clerks, and it consists of an excise tax to be paid to the State and an excise tax to be paid to the treasury of the county where the transfer is to be recorded. Excise stamps purchased from the county clerk are to be affixed to all documents, such as deeds, which transfer rights to, or interests in rights to, real property from one person to another prior to recording. Person is also understood to mean association or corporation.

The tax must be paid either by the person who transfers the property or by the person to whom the transfer is made. Transfers from trustees of estates or from county clerks for real estate sold for taxes must be paid by the person to whom the transfer is made.

There are many exemptions from this tax, which fall into four main categories:

1. those principally for the benefit of individuals, which are as follows:
   a. wills,
   b. leases,
   c. testamentary or inter vivos trusts,
   d. deeds of partition,
   e. quitclaim or corrective deeds made without consideration,
   f. mortgages or deeds of trust given as security for a debt,
   g. transfers between husband and wife,
   h. transfers made between parent(s) and child(ren) without consideration,
   i. certain transfers made between parent(s) and child(ren) and the spouse(s) of the child(ren) without consideration,
   j. transfers in which the value transferred is $100 or less, and
   k. transfers made between any person and a 'straw' party without consideration;
2. those principally for the benefit of corporations, which are as follows:
   a. deeds made pursuant to corporate mergers, and
   b. deeds made from a subsidiary corporation to its parent corporation for no consideration other than surrender of stock;
3. transfers by gift, dedication deed or condemnation proceeding to or from the United States government or the West Virginia government, including any agencies, instrumentalities or political subdivisions of either, and
4. gifts to or transfers from or between certain voluntary charitable and educational organizations.

The State part of this tax is levied at the rate of $1.10 for each $500 of value or any fraction of that amount. Prior to July 1, 1989 the county part of this tax was levied at the rate of 55¢ for each $500 of value and or any fractional part of $500. Beginning on July 1, 1989, a county commission may increase the county excise tax on the transfer of

property to an amount equal to the State excise tax. The percentage of income to State government attributable to the Property Transfer Tax is substantially higher than that of the Property Tax.

If the rights to, or the interests in the rights to, the real property to be transferred constitute a gift or if they are made without consideration, then the value of the transfer document is determined by the actual monetary value of the property transferred. All other transfers require the value of the document to be determined by the full consideration paid or to be paid, including any claims against or in favor of the property.

Proportional valuations must be made when transfers of real property lie partly inside and partly outside West Virginia and/or when some of the transfer is made up of personal property. Tax on the transfer of property which lies in two counties must be paid only to one of the counties. Both parts of this tax are embodied in a single State-issued series of stamps.

PROPERTY TRANSFER TAX COLLECTIONS

Fiscal Year	State Revenue
1978-1979	$3,040,848
1979-1980	3,102,830
1980-1981	2,767,787
1981-1982	3,236,370
1982-1983	2,661,688
1983-1984	3,174,765
1984-1985	3,063,283
1985-1986	3,222,933
1986-1987	3,890,130
1987-1988	3,579,677
1988-1989	3,937,797

MISCELLANEOUS LICENSES AND ACTS

1. Bingo License (W.Va. Code §47-20)
2. Charitable Raffle License (W.Va. Code §47-21)
3. Solid Waste Assessment Fee (W.Va. Code §20-5F-5a)
4. Racing Taxes and Fees (W.Va. Code §19-23)
5. WV Lottery (W.Va. Code §29-22)
6. Consumer Protection Act (W.Va. Code §46A-7)
7. Collection Agency Act (W.Va. Code §47-16)
8. Employment Agency Act (W.Va. Code §21-2)
9. Drug Paraphernalia Act (W.Va. Code §47-19)

In addition to the taxes described in this booklet, the Department of Tax and Revenue also issues bingo and charitable raffle licenses, collects solid waste assessment and racing fees, administers the State Lottery, and administers the Consumer Protection Act, the Collection Agency Act and the Drug Paraphernalia Act.

BINGO LICENSE

Bingo licenses can be issued to charitable or public service organizations which are tax exempt and have been in existence in West Virginia for two years. The West Virginia State Fair Board may also apply for a bingo license and conduct bingo occasions at the State Fair. License fees are as follows:

Annual License	
Senior Citizen Organizations	$ 50
All other organizations	$100
Limited Occasion License	$ 25
State Fair License	$500

All organizations intending to conduct bingo occasions must complete an application. However, if the charge per card is 5 cents or less and the prizes per game do not exceed $10, the organization is exempt from obtaining a license.

In order to qualify for a bingo license, all the net proceeds from the bingo operation must be devoted either to a qualified recipient organization or to support a charitable or public service activity or endeavor which the licensee sponsors. Prizes may be merchandise or money but may not be any type of alcoholic beverage. The value of prizes awarded at a single bingo occasion shall not exceed $7,500. The value assigned to merchandise awarded as prizes is the fair market value at the time of purchase. The total value of all prizes awarded by a bingo licensee shall not exceed the lesser of 75 percent of gross proceeds collected during the license period or $175,000. Total expenses may not exceed 10 percent of the gross proceeds.

A bingo game operator cannot receive compensation, and a licensee cannot rent its premises to another licensee. However, a licensee may permit another licensee to use its premises without the payment of rent and still receive reimbursements of actual and reasonable expenses incurred while using the premises, not to exceed $50.

No person may receive rent for allowing any licensee with an annual license to use his premises for bingo for more than two occasions per week. Rent from limited occasion licensees is limited to no more than 42 occasions per year, provided that the total number of bingo occasions an owner or lessor may receive rent for per year may not exceed 104 occasions.

All licensees are required to keep records for three years and may be audited by the Department of Tax and Revenue. Each licensee must file quarterly and annual reports.

CHARITABLE RAFFLE LICENSE

Raffle licenses can be issued to qualified charitable and public service organizations, including the State Fair Board. License fees are as follows:

Annual License	$ 50
Limited License	$ 25
State Fair License	$500

All organizations intending to conduct a raffle must complete an application. However, if the gross proceeds of the organization from raffles for a calendar year does not exceed $7,500 and the value of any prize does not exceed $1,000, the organization is exempt from obtaining a license.

In order to qualify to conduct a raffle, an organization must have been in existence in West Virginia for one year and the net proceeds from the raffle must be devoted to a charitable or public service activity or endeavor.

Prizes awarded may not exceed $7,500 per occasion for limited licensees, and total prizes awarded during the license period must not exceed the lesser of $100,000 or 65 percent of the gross proceeds for all licensees. Total expenses for any raffle occasion may not exceed 10 percent of the gross proceeds.

No compensation can be given to individuals conducting a raffle occasion, and no licensee may receive rent or any other fee for use of its premises to conduct a raffle occasion. However, a licensee may receive reimbursement for actual and reasonable expenses incurred, not to exceed $50.

All organizations holding raffle occasions are required to keep records for three years and may be audited by the Department of Tax and Revenue. Each organization holding an annual, limited or State Fair license must file a financial return within 30 days of the expiration of such a license.

SOLID WASTE ASSESSMENT FEE

A Solid Waste Assessment Fee is levied and imposed on the disposal of solid waste at any solid waste disposal facility located in West

Virginia. The amount of this fee depends on whether the solid waste was generated within or outside of the solid waste disposal shed in which the solid waste disposal facility is located. Solid waste disposal sheds are designated by the Solid Waste Disposal Authority in accordance with guidelines and principles set forth in W.Va. Code §16-26-8. No county may be located in more than one solid waste disposal shed.

The Solid Waste Assessment Fee is imposed in addition to all other fees and taxes levied. It is to be added to, and constitutes part of, any fee charged by the operator or owner of a solid waste disposal facility for receiving and disposing of solid waste. This fee is to be collected from the customer and remitted to the State Tax Commissioner by the 15th day of the month following the month in which the fee accrues.

Certain deposits of solid waste are exempt from this fee. Exemptions include:

1. disposal of solid waste at a facility by the person who owns, operates or leases the facility if the facility is used exclusively to dispose of waste originally produced in such person's regular business or personal activities or by persons utilizing the solid waste disposal facility on a cost-sharing or non-profit basis;

2. reuse or recycling of any solid waste, and

3. disposal of residential solid waste by an individual not in the business of hauling or disposing of solid waste on such days and times as designated by the director of the Department of Natural Resources by regulation as being exempt from the Solid Waste Assessment Fee.

Net proceeds from this fee received by the State Tax Commissioner are transferred to an account designated by the Director of the Department of Natural Resources who then deposits the money in other accounts. The county solid waster assessment fee is to be applied to the reasonable administrative costs of that county's regional or county waster authority. The county is required to turn over half of the assessments to the general revenue fund of municipalities operating their own solid waste collection programs and solid waste facilities in the county.

RACING TAXES AND FEES

Various racing taxes and fees are collected by the Racing Commission. A license tax is imposed upon the operator of each track in West Virginia which is collected on a daily basis for those days on which races are run. Fees are also imposed for permits for jockeys, trainers, etc.

A daily license tax is levied for each day upon which horse races and dog races are run. License taxes are imposed as follows:

Activity	Daily License Tax
Dog Racing	$150
Harness Racing	150
Thoroughbred Racing	250
Any Combination of the Above	250

In addition, in Fiscal Year 1989, any licensed racing association conducting thorough-bred racing and permitting pari-mutuel wagering shall pay as a tax during the months of January, February, March, October, November and December 1 percent of the pari-mutuel pool and on pari-mutuel pools conducted or made each day during all other months 2 percent of such pool. However, if any such racing association operating a horse race track in West Virginia has an average daily pari-mutuel pool on horse racing of $280,000 or less per day for the race meetings of the preceding calendar year, that association shall, in lieu of payment of the pari-mutuel pool tax, pay an alternate pari-mutuel pool tax of $1,000 on the first $300,000 of any daily pools plus the rate otherwise applicable on any portion of the pools in excess of $300,000. If any association or licensee qualifying for the foregoing alternate tax conducts more than one racing performance, each consisting of up to ten races in a calendar day, such association or licensee shall pay both the daily license tax and the foregoing alternate tax for each such performance. A licensee qualifying for the foregoing alternate tax is excluded from participation in the Thoroughbred Development Fund.

Any racing association conducting harness racing and permitting and conducting pari-mutuel wagering shall pay, in addition to the daily license tax, a tax of pari-mutuel 3 percent of the first $100,000 wagered each day, or any part thereof, 4 percent of the next $150,000, and 5.75 percent of all over that amount wagered each day in all such pari-mutuel pools.

Any racing association licensed by the racing commission to conduct dog racing and permitting and conducting pari-mutuel wagering shall, in addition to the daily license tax, pay as a tax 4 percent of the first $50,000 or any part thereof of such pari-mutuel pools, 5 percent of the next $50,000 of such pari-mutuel pools, 6 percent of the next $100,000, 7 percent of the next $150,000, and 8 percent of all over $350,000 wagered each day.

All daily license and pari-mutuel pools tax payments shall be made to the racing commission after the last race of each and every day of horse or dog race meeting.

Licensees also pay a small proportion of their commissions to the government of the county in which the racetrack is located, and/or to the municipal government, and/or to the State Road Fund.

The per diem tax shall not apply to any local, county or state fair, horse show or agricultural or livestock exposition at which racing is conducted for not more than six days.

Funds received from per diem tax and pari-mutuel pool taxes as well as all fees in excess of $5,000 are deposited into the General Revenue

Fund and appropriated by the legislature for general governmental purposes.

WEST VIRGINIA LOTTERY

The West Virginia Lottery is a state-operated lottery authorized to conduct public games of chance, establish rules for conducting games and select the type and number of games or gaming systems.

At present, the types of lottery games are:

1. "Instant" games, in which lottery "instant" game tickets are sold to licensed lottery retailers, who in turn sell the tickets to the public. The purchaser rubs off the covered spots to determine whether a prize has been won. If so, it is paid instantly by the retailer. Game themes and prize structures vary.

2. Lotto*America, Lotto 6/36, Daily 3 and Daily 4, in which sales of on-line (computerized) lottery tickets are made by licensed agents to the public. To win, the purchaser chooses numbers on a computer terminal and must match the numbers chosen (and printed on his/her ticket stub) with the numbers drawn during the lottery's live television drawings.

The lottery's enabling legislation created a special fund in the State Treasury called the "State Lottery Fund". All receipts from lottery ticket sales are deposited in this account daily. A minimum annual average of 45 percent of the gross amount received from each lottery is earmarked for prizes. These monies either are disbursed immediately or are used to purchase long-term investments with maturity dates approximating the dates when prize payments are due. The lottery's net profit, after allocating prize monies and paying expenses, was transferred to the General Revenue Fund before July 1, 1989. Beginning on that date, net profits are to be appropriated for education, for senior citizens, and to the Commerce Division for certain recreation, parks, and tourism expenses.

No state or local taxes are imposed on any prizes awarded by the State lottery. Winnings are subject to federal income taxes, however.

CONSUMER PROTECTION ACT

The Consumer Protection Act provides for the initial and subsequent annual registration with the Department of Tax and Revenue of persons who are in the business of making consumer credit sales or consumer loans in West Virginia or maintain a place of business in this State and take assignment of debts which arise from such sales and then undertake direct collection of payments or enforcement of rights against the debtor.

Initial registration must be made within 30 days of the start of business in West Virginia; subsequent annual registration must be made before January 31 of each year in which business is conducted. The following conditions must be satisfied in order to meet the provisions of the Consumer Protection Act:

1. Credit must be granted either by a seller who regularly engages as a seller in credit transactions of the same kind or by a seller under provisions of a seller credit card;
2. The buyer must be an individual or individuals and not an organization;
3. The real property, personal property or services must be purchased primarily for personal, family, household or agricultural purposes;
4. Either the debt must be payable in installments or finance charges must be made, and
5. Either the principal amount must not exceed $25,000 or the debt must be secured by an interest in land.

Government agencies and national banks are subject to the provisions of this Act as are providers of professional services who include finance charges in their payment schedules.

COLLECTION AGENCY ACT

The Collection Agency Act provides for the bonding of and some regulation of persons who engage directly or indirectly in the business of operating a collection agency in West Virginia. The act is very broad and inclusive in its definition of the business of operating a collection agency. Specific persons not considered to be collections agencies are as follows:

1. regular employees of a single creditor or a collection agency licensed under this Act,
2. banks,
3. trust companies,
4. savings and loan associations,
5. building and loan associations,
6. industrial loan companies,
7. small loan companies,
8. abstract companies doing escrow business,
9. properly licensed real estate brokers or agents when claims and/or accounts they handle are related to or are part of their regular real estate businesses,
10. express and telephone companies subject to public regulation,
11. attorneys-at-law when they handle claims and/or collections in their own names as attorneys, and
12. any individual or organization which acts under the order of any court of competent jurisdiction.

Individuals and organizations which are not exempt and which conduct the business of a collection agency in West Virginia must file separate approved surety bonds of $5,000 with the State Tax Commissioner for each of their West Virginia offices. These bonds must be renewed annually during the operation of the agency.

At its principal West Virginia office, each agency must maintain a record of all collections and disbursements. These records must be maintained for six years from the date of the last entry and be available for inspection by the Department of Tax and Revenue. In addition, a separate trust account must be maintained in a bank for deposit of monies collected since the collection agency's customers' monies cannot be comingled with other monies. Within 30 days of the close of each calendar month, each agency must pay its customers the net proceeds due on all collections the agency made during the preceding calendar month.

EMPLOYMENT AGENCY ACT

The Employment Agency Act requires all persons who receive any fee, charge, commission or other compensation, either directly or indirectly, for services as employment agent to first obtain a license from the State Tax Commissioner. The State Tax Commissioner may issue a license after the application has been approved by the Commissioner of Labor in writing. The employment agency license must be posted at all times in the blace of business. This license is not transferrable.

The State Tax Commissioner may refuse to issue a license if, upon investigation, he finds that the applicant is unfit to engage in the business of an employment agency. A license will not be issued to any person who has had a previous license revoked. The State Tax Commissioner may also refuse to issue a license if the business location is unsuitable or immediately adjoining unsuitable premises.

The State Tax Commissioner may revoke any license, with or without a hearing, if the employment agency has violated any of the rules and regulations governing an employment agency.

DRUG PARAPHERNALIA ACT

It is unlawful to sell any paraphernalia which is designed or marketed for use with controlled substances without obtaining a license from the State Tax Commissioner. The fee for such a license is $150.

Institutions authorized by Chapter 60A of the West Virginia Code to distribute controlled substances may also sell items, such as syringes, which are designed and marketed for lawful use, either with controlled substances or over the counter medicine, such as insulin. Even though these items may also facilitate the illegal use of controlled substances, authorized institutions are not required to obtain drug paraphernalia licenses so long as the institutions sell only items designed and marketed for legal use with controlled substances.

SOLID WASTE ASSESSMENT FEE

Fiscal Year	Net Revenue
1988-1989	$2,284,280

STATE RECEIPTS FROM RACE TRACKS

Fiscal Year	Net Revenue
1978-1979	$13,568,355
1979-1980	13,829,110
1980-1981	13,781,525
1981-1982	12,431,535
1982-1983	12,335,377
1983-1984	11,155,418
1984-1985	10,975,615
1985-1986	14,790,548
1986-1987	15,145,287
1987-1988	13,780,055
1988-1989	13,125,287

LOTTERY TRANSFERS

Fiscal Year	Net Revenue
1985-1986	$20,000,000
1986-1987	28,000,000
1987-1988	15,500,000
1988-1989	17,750,000

1. Business Tax Credits
   a. Business Investment and Jobs Expansion Credit (W.Va. Code §11-13C)
   b. Industrial Expansion and Revitalization Credit (W.Va. Code §11-13D-4)
   c. Credit for Research and Development Projects (W.Va. Code §11-13D-5)
   d. Credit for Residential Housing Development Projects (W.Va. Code §11-13D-5a)
   e. Credit for Eligible Investment in New, Expanded or Revitalized Coal-Loading Facilities (W.Va. Code §11-13E)
   f. Credit for Coal-Coking Facilities (W.Va. Code §11-24-22)
   g. Enterprise Zone Credit (W.Va. Code §5B-2B-5(1) and §5B-2B-5(4))
   h. West Virginia Capital Company Credit (W.Va. Code §5E-1-8)
   i. Credit for Increased Generation of Electricity from Coal (W.Va. Code §11-13H)
   j. Credit for Overpayment of Consumers Sales and Service Tax and Use Tax (W.Va. Code §11-15-9b and §11-15A-3b)

2. Credits Which Aid Low-Income Families
   a. Credit for Reducing Utility Charges to Low-Income Families (W.Va. Code §11-13F)
   b. Credit for Reducing Telephone Charges to Low-Income Families (W.Va. Code §11-13G)
   c. Veteran's Employment Incentive Credit (W.Va. Code §11-21-42, §11-24-12 and §21A-2C)

There are two major types of tax credits available in West Virginia: credits which aid economic development and credits which aid low-income individuals.

BUSINESS INVESTMENT AND JOBS EXPANSION CREDIT

There are various ways in which a firm may qualify for the Business Investment and Jobs Expansion Credit (Super Credit). The list of qualifications for Super Credit include the following:

1. A firm which creates at least 50 new jobs within the State over a three-year period of time as the result of making a capital investment is automatically entitled to this credit.

2. A project in which one or more persons make the capital investment in a new or expanded business facility but another person, whether related or not, creates some or all of the jobs may also qualify for Super Credit. An example of this situation is a coal company which makes the capital investment in a deep mine and in mining equipment and then hires another company as a contract miner to produce the coal.

3. Also qualifying for Super Credit are projects in which one company makes the capital investment, but as a result of the project other new businesses are created or new jobs are created. In this

event, new jobs created must be located within a fifty-mile radius of the basic capital investment. The amount of qualified investment would depend upon the qualified investment in the primary aspect of the project as well as the qualified investment, if any, of the other qualifying participants. The amount of allowable Super Credit is allocated among the participants in the qualified project in such manner as they agree.

4. Credit may be allowed for a project in which the initial capital investment created at least 10 new jobs and, within 3 tax years subsequent to the original capital investment being made, additional capital investment is made which was contemplated as being necessary at the time the original investment was made. The taxpayer must submit a written business facility development plan which shows that qualified investment placed in service or use in the first year would not have been made without the expectation of making the subsequent investment in order for that additional investment to qualify.

In order for a project to qualify, the project must be approved by the State Tax Commissioner prior to the taking of the credit. The participants must show, by a written business facility development plan, how the Super Credit will be allocated among themselves. The amount of Super Credit would be equal to the qualified investment in the certified project multiplied by the project's new jobs percentage.

5. Credit is also available to a corporation which moves its corporate headquarters to West Virginia from a location outside the State. The amount of credit allowed depends on the number of new jobs created in West Virginia by the relocation. If the relocation creates at least 15 new jobs but less than 50 new jobs, then the amount of credit is equal to 10 percent of the corporation's adjusted qualified investment in moving its corporate headquarters to West Virginia. If the relocation creates at least 50 new jobs, or if the corporate headquarters relocation is part of a business development project and the total business development project results in at least 50 new jobs, the amount of allowable credit will be determined by multiplying the new jobs percentage by the adjusted qualified investment or by using the 10 percent amount at the taxpayer's option.

"Adjusted qualified investment" means the qualified investment of the taxpayer in real and personal property purchased for purposes of business expansion in this State plus the amount of the taxpayer's reasonable and necessary expenses incurred by it to move its corporate headquarters into this State. "Reasonable and necessary expenses of relocation" include such items as expenses incurred by the corporation to break a lease for its present corporate headquarters, the cost of physically moving the tangible personal property of the corporation from its existing headquarters to its new headquarters in West Virginia and the cost of moving the personal effects of its employees who work at the corporate headquarters to West Virginia if such expenses are paid by the corporation.

6. A small business may qualify for Super Credit if it creates at least 10 new jobs and if it meets the size criteria as defined within the law. In order to qualify as a "small" business a company must have an annual payroll of no more than $1.5 million or annual gross sales not exceeding $5.0 million. Also, the median salary of the company's employees must be at least $11,000 per year. These constraints are adjusted annually for inflation. As of January 1, 1989 these inflation adjusted constraints were equal to $1,562,050 for payroll, $5,206,850 for gross receipts, and $11,450 for median salary.

Calculation of the Business Investment and Jobs Expansion Tax Credit

The amount of tax credit available to a firm is dependent upon that firm's investment in leased or purchased property as well as the number of new jobs created as the result of such investment. Only tangible personal property or real property with a remaining useful life of more than four years may be used in calculating the firm's qualified investment. The term "qualified investment" means the aggregate of the applicable percentage of the cost of property purchased or leased for investment. Total qualified investment is derived by applying items of capital investment to the following table:

If useful life is:	The applicable percentage is:
4 years or more but less than 6 years	33-1/3
6 years or more but less than 8 years	66-2/3
8 years or more	100

The resulting aggregated qualified investment must then be further adjusted according to the applicable new jobs percentage. The jobs percentage, which is based upon the number of full-time or equivalent part-time jobs created by the firm, is determined as follows:

If New West Virginia Jobs Total At Least:	The applicable percentage is:
1,000	90
760	80
520	70
280	60
50	50
10 (for "small" business only)	30 plus ½ percent for each job greater than 10 but less than 50

The amount remaining after application of the above jobs percentage represents the firm's total available credit. Such credit may be applied against certain State tax liabilities at a rate of one-tenth per year for 10 years.

The credit may be used to offset up to 80 percent of certain State business tax liabilities attributable to the qualified investment. Taxes attributable to the investment are determined by multiplying the firm's

pre-credit tax liability by a payroll apportionment factor. This factor is equal to the wages of the new West Virginia employees divided by the wages represented by the firm's total West Virginia employment.

The following State taxes may be offset by Super Credit:

Order of Credit for
Business Investment and Jobs Expansion Credit*

Up to 80% of Business and Occupation Tax
Up to 80% of Severance Tax
Up to 80% of Telecommunications Tax
Up to 80% of Business Franchise Tax
Up to 80% of Corporation Net Income Tax
Up to 80% of Personal Income Tax
Up to 80% of Consumers Sales and Use Tax

Credit in excess of 80 percent of State business taxes attributed to the investment may be applied against the remaining 20 percent of apportioned taxes. Such credit is applied in the form of a rebate of 80 percent of Property Tax and Unemployment Tax paid together with 20 percent of Workers' Compensation fees. Such taxes and fees must be directly attributable to the qualified investment.

Any rebate credit remaining after the above application may be carried forward for up to three years after the expiration of Super Credit on the condition that it is not greater than the amount of annual investment credit remaining.

An example is given below to illustrate how Super Credit is to be computed and applied.

MM Retailer invests $10 million in building, equipment and land in West Virginia ($7 million in property with a useful life of 8 or more years and $3 million in property with useful life of 6 to 8 years). As the result of such investment, 50 new jobs are created within the State for a period of at least 10 years. MM's qualified investment is equal to $9 million ([$7 million x 100%] + [$3 million x 66-2/3%]). Total Super Credit available to MM is $4.5 million ($9 million x 50% jobs percentage) over 10 years. Annual credit available is equal to $450,000 (1/10 of $4.5 million).

MM has the following State business tax liabilities: $60,000 in Business Franchise Tax (BFT); $200,000 in Corporation Net Income Tax (CNIT); and $10,000 in Consumers Sales Tax (CSST). The payroll of the 50 new employees represents approximately 50 percent of MM's total West Virginia payroll. Therefore, Super Credit is applied against 50% of the above mentioned taxes.

MM initially claims credit against 80 percent of its payroll-apportioned liability. Thus, initial savings include $24,000 in BFT (80% of $30,000), $80,000 in CNIT (80% of $100,000), and $4,000 in CSST

*All taxes eligible for credit are apportioned amounts attributed to the qualified investment.

(90% of $5,000). Total credit claimed thus far equals $108,000. Note that $342,000 ($450,000-$108,000) of annual credit remains after this application.

MM paid an additional $35,000 in Property Tax, $15,000 in Unemployment Tax (UC), and $5,000 in Workers' Compensation (WC) fees during the year as a direct result of its new investment. It may claim a rebate of up to $41,000 (80% of Property Tax + 80% of UC + 20% of WC) of such fees against the remaining 20% of State business taxes attributed to the new investment. As the result of this rebate credit $6,000 of BFT, $20,000 of CNIT, and $1,000 of CSST, which remained after the initial Super Credit application, are also offset by credit. The end result is that MM's State business tax liability apportioned to the new investment is reduced to zero.

MM's total first year tax savings equals $135,000 ($108,000 + $27,000). Total credit remaining after the above applications equals $315,000 ($450,000 - $135,000) while rebate credit leftover equals $14,000 ($41,000 - $27,000). The smallest of these two numbers, $14,000, is carried forward by MM for a period of up to three years beyond the regular 10 year Super Credit application period.

INDUSTRIAL EXPANSION AND REVITALIZATION CREDIT

The purpose of the Credit for Industrial Expansion and Revitalization is to encourage the establishment of new industry, the expansion of existing industry, and the growth and revitalization of industrial facilities in West Virginia. Ten percent of the cost of any qualified industrial expansion or revitalization may be claimed as a credit and can be applied against Business and Occupation Tax, Severance Tax or Business Franchise Tax liability or Consumers Sales and Service Tax or Use Tax liability or purchases directly used in the investment activity over a ten-year period by three types of taxpayers:

1. manufacturers who produce their own goods,
2. service manufacturers who produce goods which they do not own, and
3. firms which generate electric power.

Qualified Investment

To qualify for this credit property must be placed in service or use in this State by an industrial taxpayer. If the property has useful life of eight years or more the industrial taxpayer may consider 100 percent of the cost of the property as qualified investment. If the useful life is six years or more but less than eight years, then 66-2/3 percent of the cost may be considered qualified investment. If the useful life is four years or more but less than six years, then 33-1/3 percent of the cost may be considered qualified investment. Property with a useful life of less than four years does not qualify for purposes of this credit.

Qualified Property

In addition, the property involved must be real property, improvements thereto, or tangible personal property. To qualify as an industrial expansion investment, the property must be constructed, leased or purchased as a component part of a new or expanded business facility of an industrial taxpayer. To qualify as an industrial revitalization investment, the property must be constructed, leased, or purchased for use as a component part of an on-going industrial facility which was located within this State on July 1, 1981. Qualified property does not include replacement property, motor vehicles, airplanes or off-premise equipment or property.

Limitations

Several factors limit the availability of the Industrial Expansion and Revitalization Credit. They are as follows:

1. The credit can offset no more than 50 percent of the Business and Occupation Tax, Severance Tax, Business Franchise Tax, Consumers Sales and Service Tax or Use Tax liability that otherwise would be borne by an industrial taxpayer in any one tax year.
2. In determining the amount of Industrial Expansion and Revitalization Credit allowable in any one tax year, oldest credits are applied first. This means that a firm which is allowed credits for industrial expansion for qualified investment first placed into service or use in 1978 and 1982 and for industrial revitalization for qualified investment placed into service or use in 1983 and 1984 will first apply its credits allowable for 1978, then those allowable for 1982, 1983 and 1984, respectively.
3. No carry-over to a subsequent tax year or carry-back to a prior tax year is allowed. Unused credits are forfeited. Payments relating to tax assessments issued in any given year covering previous periods are not considered payment of current tax liability for purposes of the Industrial Expansion and Revitalization Credit. A taxpayer may, however, apply any previously unused credits to such an assessment when liability stems from manufacturing activity.
4. No credit is allowed for investment in property used for purposes of the Business Investment and Jobs Expansion Credit.

CREDIT FOR RESEARCH AND DEVELOPMENT PROJECTS

The purpose of this credit is to encourage qualified research and development projects in West Virginia. Qualified research and development projects are those conducted for purposes relating to the technical, economic, financial, engineering or marketing aspects of expanding markets for and increasing sales of West Virginia's natural resources and industrial products. Ten percent of the qualified investment may be claimed as a credit and can be applied against Business and Occupation Tax, Business Franchise Tax, Severance Tax or Sales and

Use Tax liability over a ten-year period at the rate of ten percent per year.

For tax years beginning after December 31, 1988 the Research and Development Credit may also be utilized to offset up to 50 percent of the taxpayer's adjusted Corporation Net Income Tax liability. A taxpayer electing to use this credit is required to add back 10 percent of the qualified investment, attributable to the credit, to its federal taxable income.

Qualified Investment

The sum of the applicable percentage of investment in land and depreciable property placed in service or use during the tax year and the amount of the qualified research expenses deducted by the taxpayer for federal income tax purposes for the tax year shall be considered the qualified investment.

Qualified Property

Qualified property must be real property, improvements thereto, or tangible personal property and cannot include replacement property, motor vehicles licensed by the Department of Motor Vehicles, airplanes, off-premises transportation equipment or property used outside West Virginia. The cost of trade-in property or property exchanged for new property, when the new property qualifies for this credit, must be deducted from the cost of the qualifying property before computing the credit under this law. Leased property will qualify if it is leased for at least ten years and if the leased property would otherwise qualify if it were purchased outright. The cost of such leased property for purposes of the credit is the rental reserved for no more than twenty years of the primary term of the lease. Lease renewals, subleases or assignments cannot be included. Taxpayers who are engaged in multiple businesses, one or more of which qualifies as a manufacturing, manufacturing service, electric power generation or natural resource business, must apportion any investment which was done for both qualifying and non-qualifying businesses.

In addition, the property involved must be placed in service or use in West Virginia by the taxpayer after June 30, 1985. If the property has a useful life of eight years or more, the taxpayer may consider 100 percent of the cost of the property as eligible investment. If the useful life is six years or more but less than eight years, then 66-2/3 percent of the cost may be considered eligible investment. If the useful life is four years or more but less than six years, then 33-1/3 percent of the cost may be considered eligible investment. Property with a useful life of less than four years does not qualify for purposes of this credit.

Qualified Research Expenses

In-house and contract research expenses may both be included as qualified research expenses for the purposes of the Credit for Research

and Development Projects, but qualified expenses cannot include any expense that must be capitalized and depreciated for federal income tax purposes or any expense incurred in ascertaining the existence, location, extent or quality of any coal, limestone or other natural resource deposit. Qualified in-house research expenses include wages paid to employees engaged in qualified research or direct supervision of research projects in West Virginia and expenses for supplies and rental of personal property used in the research project. Sixty-five percent of the amount paid to

1. any school which has approval from the West Virginia Board of Regents to award degrees,
2. any nonprofit institution of higher learning, or
3. any other nonprofit organization which is exempt from federal income taxes and primarily conducts scientific research

shall be considered contract research expenses.

Limitations

Several factors limit the availability of the Credit for Research and Development Projects. They are as follows:

1. This credit combined with the Industrial Expansion and Revitalization Credit can offset no more than 50 percent of the Business and Occupation Tax, Business Franchise Tax, Severance Tax and Sales and Use Tax liability which was imposed on the businesses of manufacturing tangible personal property, producing natural resources, providing manufacturing services, or generating electric power that would otherwise have been borne by the taxpayer in any one tax year.
2. In determining the amount of Industrial Expansion and Revitalization Credit and Credit for Research and Development Projects allowable in any one tax year, oldest credits are applied first. This means that a firm which is allowed a credit for industrial expansion for qualified investment first placed into service or use in 1982, a credit for industrial revitalization placed into service or use in 1983, and a credit for a research and development project first placed into service in 1985 will first apply its credits allowable for 1982, then those allowable for 1983 and 1985, respectively.
3. No carry-over to a subsequent tax year or carry-back to a prior tax year is allowed. Unused credit is forfeited. Payments relating to tax assessments issued in any given year covering previous periods are not considered payment of current tax liability for purposes of the Credit for Research and Development Projects.

CREDIT FOR RESIDENTIAL HOUSING DEVELOPMENT PROJECTS

The purpose of the credit for Residential Housing Development Projects is to encourage investment in residential housing developments. A qualified residential housing project is one which is composed of at least five single-family units whether such units be five single-family

residential houses, five or more apartment units, or five or more townhouses. To qualify for this credit, property must be purchased after June 10, 1986. Only real property and tangible personal property that is incorporated into real property and the land itself can qualify for this credit.

If the property has a useful life of eight years or more, the taxpayer may consider 100 percent of the cost of the property as qualified investment. If the useful life is six years or more but less than eight years, then 66-2/3 percent of the cost may be considered qualified investment. If the useful life is four years or more but less than six years, then 33-1/3 percent of the cost may be considered qualified investment. Property with a useful life of less than four years does not qualify for purposes of this credit.

The amount of allowable credit must be applied over a ten-year period at the rate of 10 percent per year and may reduce Business Franchise Tax, Severance Tax, Business and Occupation Tax and Sales and Use Tax liability under the sales classification and the contracting classification by up to 50 percent.

CREDIT FOR ELIGIBLE INVESTMENT IN NEW, EXPANDED OR REVITALIZED COAL-LOADING FACILITIES

A tax credit will be granted against Business and Occupation Tax, Business Franchise Tax and Severance Tax liability or Consumers Sales and Service Tax or Use Tax liability for purchases directly used in the taxpayer's qualified investment activity for qualified investment in a new, expanded or revitalized coal-loading facility. In order to be eligible, a project cannot have been started or under contract before April 1, 1983. The credit is equal to 10 percent of the cost of the eligible investment made in the coal-loading facility and must be applied over a ten-year period at the rate of one-tenth of the credit per taxable year. The amount of investment which is eligible for the credit is determined by applying a prescribed percentage to the total cost of the project.

If the property has a useful life of eight years or more, the industrial taxpayer may consider 100 percent of the cost of the property as eligible investment. If the useful life is six years or more but less than eight years, the 66-2/3 percent of the cost may be considered eligible investment. If the useful life is four years or more but less than six years, then 33-1/3 percent of the cost may be considered eligible investment. Property with a useful life of less than four years does not qualify for purposes of this credit.

The credit may reduce Business and Occupation Tax, Business Franchise Tax, Severance Tax, Consumers Sales and Service Tax or Use Tax liability imposed on the businesses of producing coal or manufacturing, compounding or preparing coal or on the activity of loading coal, but the credit cannot be over 50 percent of the total tax liability which would be due for such activity. No carry-over to a subsequent tax year or carry-back to a prior tax year is allowed for the amount of any unused portion of the allowed credit. Unused credit is forfeited.

CREDIT FOR COAL-COKING FACILITIES

The purpose of the Credit for Coal-Coking Facilities is to encourage the development of new coking facilities to convert West Virginia coal to coke. After June 30, 1987, the West Virginia Industrial Trade Jobs Development Corporation is authorized to provide reduced rate loans to private companies for the purpose of building coal-processing facilities to make coke for steel production. The companies which receive reduced rate loans may take a credit against Business and Occupation Tax, Severance Tax, Business Franchise Tax and Corporation Net Income Tax liability for five years from the date that the loan is issued.

ENTERPRISE ZONE CREDIT

The purpose of the Enterprise Zone Credit is to encourage new economic activity in depressed areas of the State. An Enterprise Zone Authority was created which will designate areas of the State as enterprise zones. Businesses locating or expanding within an enterprise zone will be entitled to receive reduced taxes and other benefits. Five enterprise zones may be designated in each year for 1987, 1988 and 1989 and four may be designated in 1990.

A business which is actually engaged in the conduct of a trade or businesses in an enterprise zone will be eligible to receive reduced taxes and other benefits. The business must have at least fifty percent of its employees performing substantially all of their services within the enterprise zone. Also at least twenty-five percent of the businesses employees must meet one of the following requirements:

1. be residents of the enterprise zone;
2. have been unemployed for at least twelve months immediately prior to obtaining employment with the business, or
3. have received public assistance benefits for at least twelve months immediately prior to obtaining employment with the business.

A qualified business is entitled to a credit against its Corporation Net Income Tax or Personal Income Tax liability for the amount of unemployment compensation taxes paid for the taxable year. Since the deduction of unemployment taxes is not disallowed, the taxpayer may be able to claim both a deduction and credit for unemployment taxes. For State tax purposes, a qualified business may carry forward its net operating losses, including casualty losses, for the period of existence of the enterprise zone in which the qualified business is located.

Fifty percent of interest payments on loans made to qualified businesses or on mortgage loans on property located within an enterprise zone may be credited against 50 percent of Business and Occupation Tax, Severance Tax, Personal Income Tax and Corporation Net Income Tax liability. The loans must be made after the enterprise zone was designated to be eligible for the credit.

WEST VIRGINIA CAPITAL COMPANY CREDIT

The purpose of the West Virginia Capital Company Credit is to stimulate the formation of venture and risk capital companies. The Board of Directors of the West Virginia Industrial and Trade Jobs Development Corporation can certify that a West Virginia capital company is qualified to receive investments for which the investor may claim credit against the Business and Occupation Tax, Business Franchise Tax, Severance Tax, Telecommunications Tax, Personal Income Tax and Corporation Net Income Tax. A "certified West Virginia capital company" is a West Virginia development corporation created pursuant to W. Va. Code §31-14 or a profit or nonprofit entity organized and existing under the laws of this State created for the purpose of making venture or risk capital available to qualified investments that has been certified by the Board of Directors of the West Virginia Industrial and Trade Jobs Development Corporation. A "qualified investment" is a debt or equity financing of a West Virginia business that is engaged in one or more of the following activities:

a. manufacturing;
b. agricultural production or processing;
c. forestry production or processing;
d. mineral production or processing except for conventional and gas exploration;
e. transportation;
f. research and development of products or processes associated with any of the activities enumerated above;
g. tourism, or
h. wholesale or retail distribution activities within this State.

The total amount of tax credits authorized for a single qualified capital company may not exceed $2 million, and the total credits authorized by the Board for all capital companies may not exceed a total of $10 million each fiscal year. These credits are then allocated among the qualified capital companies in the order that the companies were certified by the Board as qualified capital companies.

Any investor, whether it be an individual, partnership, or corporation, who makes a capital investment in a qualified West Virginia capital company, is entitled to a tax credit equal to 50 percent of the investment. This credit may be taken against the investor's liability for West Virginia Business and Occupation Tax, Business Franchise Tax, Severance Tax, Telecommunications Tax, Personal Income Tax or Corporation Net Income Tax. If the investment is made by partnership or corporation electing to be treated as a small business corporation for federal income tax purposes, this credit may be divided pursuant to the election of the partners or shareholders therein. The tax credit allowable is to be credited against the taxpayer's tax liability for the taxable year in which the investment was made in a qualified capital company. If the amount of tax credit exceeds the taxpayer's liability for the taxable year, the amount of the credit which exceeds the tax liability may be carried back or carried forward. This tax credit is available only to taxpayers who invest in a qualified West Virginia capital company on or after July 1, 1986.

CREDIT FOR INCREASED GENERATION OF ELECTRICITY FROM COAL

Since this credit applies only to the Business and Occupation Tax, its features are explained in the Business Taxes section.

CREDIT FOR OVERPAYMENT OF CONSUMERS SALES AND SERVICE TAX AND USE TAX

A special credit was enacted to take effect on July 1, 1987 which allows individuals or businesses which pay Consumers Sales and Service Tax or Use Tax on exempt purchases to credit such tax paid against other State tax liabilities incurred in lieu of seeking a refund. This credit may be applied against the following taxes in the order stated below:

1. monthly or quarterly remittance of Consumers Sales and Service Tax
2. monthly or quarterly remittance of Use Tax
3. monthly or quarterly remittance of Business and Occupation Tax
4. monthly or quarterly remittance of Severance Tax
5. monthly or quarterly remittance of Telecommunications Tax
6. estimated installments of Corporation Net Income Tax
7. estimated installments of Personal Income Tax
8. annual remittance of Business Franchise Tax
9. monthly remittance of Personal Income Withholding Tax

The total amount of credit claimed may not exceed the amount of CSST and Use Tax overpayments. If the amount of overpayments on exempt purchases exceed the amount of tax credit available, the taxpayer may claim a refund for the remaining balance.

CREDIT FOR REDUCING UTILITY CHARGES TO LOW-INCOME FAMILIES

Natural gas and electric utility companies must grant a rate reduction of 20 percent to qualified low-income customers for the heating season of November through March. A qualified low-income customer is one who is receiving Social Security Supplemental Income, Aid to Families with Dependent Children, Aid to Families with Dependent Children Unemployed or food stamps if the food stamp recipient is 60 years of age or older. The utility companies may take a credit against Business and Occupation Tax liability for the amount of revenue lost by providing the reduced rates to qualified customers. Any unused portion of the credit may be taken as a credit against Corporation Net Income Tax.

CREDIT FOR REDUCING TELEPHONE CHARGES TO LOW-INCOME FAMILIES

Telephone companies are required to provide low-cost service called Tele-Assistance Service to qualified low-income customers. A qualified low-income customer is one who is receiving Social Security Supplemental Income, Aid to Families with Dependent Children, Aid to Families with Dependent Children-Unemployed or food stamps if the customer is 65 years of age or totally and permanently disabled. Telephone companies may take a credit against Telecommunications Tax liability equal to the certified

cost of providing Tele-Assistance Service. Any unused portion of the credit may be taken as a credit against Corporation Net Income Tax.

VETERAN'S EMPLOYMENT INCENTIVE CREDIT

Every employer may take a credit against its Corporation Net Income or Personal Income Tax liability for hiring an economically disadvantaged veteran of the Vietnam era or Korean convlict or a disabled veteran. For hiring an economically disadvantaged Vietnam era or Korean conflit veteran, the taxpayer may take a credit of 30 percent of the first $2,000 paid in wages and compensation. For each disabled veteran hired, the taxpayer may take a credit in the amount of the first $2,000 or wages and compensation paid multiplied by the percentage of disability suffered as determined by the Veterans Administration.

In order to take a credit under this program, the taxpayer must hire veterans who have received vouchers from the Department of Employment Security certifying their eligibility. The employer is not eligible to take a credit if the veteran is already employed of displaces a person who is already employed or the employer is already receiving job training payments for the veteran. A credit also cannot be taken if the veteran is employed for less than one continuous year unless the employee voluntarily resigns, becomes totally disabled or is discharged for just cause. However, if the employee is discharged, becomes totally disabled or resigns before he has worked one year, the employer can take a partial tax credit. The partial tax credit equals the amount of the tax credit the employer would ahve received for the full year multiplied by the ratio of the time period worked to the full-year period.

TAX CREDITS AVAILABLE AGAINST SPECIFIC TAXES LEVIED

Tax Credit	Corporation Net Income Tax	Business Franchise Tax	Business & Occupation Tax	Severance Tax	Telecommunications Tax	Personal Income Tax	Sales & Use Tax
Business Investment and Jobs Expansion	X	X	X	X	X	X	X
Industrial Expansion and Revitalization		X	X	X			X
Research and Development Projects	X	X	X	X			X
Residential Housing Development Projects		X	X	X			X
Coal-Loading Facilities		X	X	X			X
Coal-Coking Facilities	X	X	X	X			
Enterprise Zone	X					X	
Capital Company	X	X	X	X	X	X	
Increased Generation of Electricity From Coal			X				
Consumers Sales Tax and Use Tax Payments on Exempt Purchases	X	X	X	X	X	X	X
Reducing Utility Charges to Low-Income Families	X						
Reducing Telephone Charges to Low-Income Families	X				X		
Veteran's Employment Incentive	X					X	

PROPERTY TAX BENEFITS FOR ELDERLY AND PERMANENTLY AND TOTALLY DISABLED TAXPAYERS

1. Property Tax Relief for Elderly Homeowners and Renters (W.Va. Code §11-25)
2. Homestead Exemption (W.Va. Code §11-6B)

PROPERTY TAX RELIEF

This program is often called a property tax circuit breaker. In principle, this program works much like an electrical circuit breaker. When the burden of property tax exceeds some fraction of the elderly taxpayer's income, the circuit breaks and some or all the burden is lifted from his homestead. The term homestead means, in general, the real property involved is a place of permanent residence. Single-family houses, family dwelling units in multi-family houses, and apartment houses are examples of structures which may be claimed as homesteads. If the claimant lives in a mobile home which is assessed as personal property, only the taxes or the rent paid on the lot where the mobile home is located can be considered in filing for benefits under this Act.

This program is available to taxpayers who file a claim during the period July 1 through September 30 and who

1. were at least 65 years old on December 31 of the preceding year;
2. were domiciled in West Virginia during any part of the calendar year which preceded the year during which the claimant became eligible to file for Homestead Relief;
3. had gross household income of no more than $5,000 during the calendar year before the year in which application for the program is made;
4. did not receive public funds for payment of real property taxes or rent during the time for which the claim is made, and
5. are not delinquent in property taxes on their homestead.

Under this program, the claimant does not need to own his homestead. West Virginia law provides that 12 percent of the rent paid by a claimant for the place of his permanent residence is the equal of property tax the claimant would pay if he owned his residence. The term "rent" as used herein means the amount paid for occupancy only.

Gross household income consists of all actual income received by a claimant or a claimant and his spouse if the spouse lived with the claimant in the same homestead during any part of the calendar year before the year in which the claim is made. Gross household income is defined to include a number of items in addition to West Virginia adjusted gross income as defined in the Personal Income Tax section of this booklet. The items of income which must be added to West Virginia adjusted gross income in order to determine gross household income are as follows:

1. capital gains excluded from West Virginia adjusted gross income,

2. support money,
3. non-taxable strike benefits,
4. cash public assistance, welfare and relief (but not Property Tax Relief),
5. any pension or annuity, including railroad retirement benefits,
6. social security benefits,
7. unemployment compensation and black lung benefits,
8. veterans' disability pensions,
9. workers' compensation benefits, and
10. private disability insurance benefits.

Only one person who lives in any one household can be eligible to claim benefits under this program. Claims must be filed annually. The following chart shows the rates at which benefits can be awarded at various levels of income.

RATE SCHEDULE FOR PROPERTY TAX RELIEF PAYMENTS*

Gross Household Income	Amount of Property Tax Bill To Be Paid**
$ 0.00 - 500	75%
500.01 - 1,000	75% of the excess of the property tax bill over ½ of 1% of income
1,000.01 - 1,000	60% of the excess of the property tax bill over 1% of income
1,500.01 - 1,500	60% of the excess of the property tax bill over 1½% of income
2,000.01 - 2,500	45% of the excess of the property tax bill over 2% of income
2,500.01 - 3,000	45% of the excess of the property tax bill over 2½% of income
3,000.01 - 3,500	30% of the excess of the property tax bill over 3% of income
3,500.01 - 4,000	30% of the excess of the property tax bill over 3½% of income
4,000.01 - 4,500	30% of the excess of the property tax bill over 4% of income
4,500.01 - 5,000	30% of the excess of the property tax bill over 4½% of income

HOMESTEAD EXEMPTION

This program provides for a $20,000 exemption against the total assessed value of a single-family dwelling owned and occupied as a residence by any person who is at least 65 years old or totally and permanently disabled and who has legally resided in and paid taxes on a

*No more than $125 of any property tax or rent which constitutes property tax which is paid in any calendar year can be used to compute benefits under the Homestead Relief Program.

**The term property tax as used in this chart is understood to include the allowance for rent payments as described in the text of this section.

homestead in this State for four consecutive taxable years prior to filing for this exemption. Only one exemption can be granted for each owner-occupied residence. Elderly homeowners may apply for this exemption annually at the office of their county assessor from July 1 through October 1 provided that the applicant will be at least 65 years old by June 30 of the following year. A person who is totally and permanently disabled may also apply for the Homestead Exemption from July 1 through October 1. Once the application of a person 65 years of age or older is approved, registration in later years is unnecessary. A person who is permanently and totally disabled does not need to refile in subsequent years if he signs a statement that he will notify the assessor within 30 days if he ceases to be eligible for the exemption on the basis of such disability.

CIVIL PENALTY POLICY

The West Virginia combined Amnesty and Tax Procedures Act passed by the 1986 Legislature resulted in the strengthening of existing penalty provisions enacted in 1978 and the addition of several new penalties. The purpose of the new penalty policy is to both increase the rights of the taxpayer and enhance the tax collection abilities of the State Tax Department. Penalties are imposed to encourage voluntary compliance by increasing the cost of non-compliance. Penalties are not deductible for federal or state income tax purposes. The following is a summary of the current penalty schedule excluding the crimes and penalties in W.Va. Code §11-9-1 et. sq.

Summary of Interest, Additions to Tax and Other Penalties

Penalty	Rate
1. Interest on underpayments	Variable rate of not less than 8% per year of the tax due from due date of return until the date the tax is paid*
2. Additions to tax for a. Failure to pay amount of tax shown due on timely filed return, or b. failure to pay balance found due within 15 days of notice and demand	0.5% of tax due per month, 25% maximum
3. Additions to tax for failure to file return	5% of the tax due per month, 25% maximum
4. Additions to tax for negligence or intentional disregard of rules or regulations	5% of the tax due per month, 25% maximum
5. Additions to tax for filing false or fraudulent return	50% of the tax due
6. Penalty for failure to collect, account for and remit to the State Tax Department Consumers Sales Tax, Use Tax, Gasoline Excise Tax or Withholding Tax or evade remittance of these taxes	100% of total amount evaded or not collected or not remitted
7. Penalty for failure to file Gasoline and Special Fuels Excise Tax, Motor Carrier Road Tax, or Cigarette Tax returns when no tax is due	$25 per month or each fraction thereof for each month of continuing failure to file

*11% from July 1, 1989 through December 31, 1989.

8.	Penalty for fraudulent claim for refund or credit	50% of the amount claimed
9.	Penalty for providing fraudulent employee W-2 forms or failure to furnish a W-2 form to each employee	$50 for each offense
10.	Penalty for bad check	Amount equal to bank charge
11.	Penalty for failure to make estimated payments	Penalty is same as IRS interest rate, where applicable, but never less than 8%
12.	Penalty for failure to obtain a Business Registration Certificate	$50 per registration certificate
13.	Penalty for contractor's failure to post a Business Registration Certificate	Forfeiture of right to enforce mechanics' liens
14.	Penalty for transient vendor's failure to exhibit a Business Registration Certificate	Forfeiture of merchandise and vehicle
15.	Penalty for late filing or late payment of Soft Drink Tax	Forfeiture of right to purchase stamps and crowns

Rates of Levy

State, County, School and Municipal

FISCAL YEAR ENDING

JUNE 30, 1987

STATE OF WEST VIRGINIA

TAX DEPARTMENT

OFFICE OF CHIEF INSPECTOR

GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES
(ALL RATES OF LEVY IN CENTS PER 100 VALUATION)

1. State Current - .25 for Class 1; .50 for Class 2, and 1.00 for Class 3 and 4 set by Code of West Virginia.

2. County Current - Maximum for Class 1 is 14.3, Class 2 is 28.6, Classes 3 and 4 is 57.2.

3. County Bonds - Rate is determined by amount of money that must be raised for the bond. Total of Bond Rate and County Current can be no more than the maximum rates of 14.3, 28.6 and 57.2.

4. County Excess Levy - Can be imposed for up to 3 years if such levy is approved by 60% of the voters in special levy election. Maximum rates are 50 per cent (50%) of maximum current rate (7.15 for Class 1, 14.3 for Class 2 and 28.6 for Classes 3 and 4).

5. Public Improvement - Total of County Current, Bonds and Public Improvements can not exceed maximum levy rates stated in #2, above.

6. County Total - Total of County Current, County Bonds, County Excess Levy and Public Improvement. These total rates may never exceed 21.45 for Class 1, 42.9 for Class 2, and 85.8 for Classes 3 and 4.

7. School Current - Maximum rates are: 22.95 for Class 1, 45.90 for Class 2, and 91.80 for Classes 3 and 4.

8. School Bonds - Rate is determined by amount of money that must be raised for the bond. Rate is in addition to the School Current rate.

9. School Excess Levy - Can be imposed for up to 5 years if such a levy is approved by a majority of the voters in a special levy election. Maximum rates are 100% of School Current maximum.

10. Permanent Improvements - Total of School Current and Permanent Improvements can not exceed maximum.

11. Total Schools - Total of School Current, School Bonds, School Excess Levy, and Permanent Improvements.

12. Total State, County and School - Rate to be charged for taxes on property listed outside a municipality.

13. Municipal Current - Maximum rates are 12.5 for Class 1, 25 for Class 2, and 50 for Class 4.

14. Municipal Bonds - Rates determined by amount of money that must be raised for the bond. Total Bond and Municipal Current can not exceed maximum.

15. Municipal Excess Levy - Can be imposed for up to 3 years if such a levy is approved by 60% of the voters in a special levy election. Maximum rates are 50% of Municipal Current or 6.25 for Class 1, 12.5 for Class 2, and 25 for Class 4.

16. Total Municipal - Total of Municipal Current, Municipal Bonds, and Excess Levy. These rates can never exceed 18.75 for Class 1, 37.5 for Class 2, and 75.0 for Class 4.

17. Grand Total - Rate to be charged for taxes on property listed inside a municipality.

CLASSIFICATION OF PROPERTY

For ad valorem tax purposes, property is classified as follows:

Class I	All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds, and accounts receivable, stocks and any other evidences of indebtedness.
Class II	All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
Class III	All real and personal property situated outside of municipalities, exculsive of Classes I and II.
Class IV	All real and personal property situated inside of municipalities, exclusive of Classes I and II.

Total levy rates by class vary between counties. The rate of Class II property is two times that of Class I and the rates of Classes III and IV property are four times that of Class I.

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
BARBOUR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BERKELEY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BOONE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BRAXTON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BROOKE	.25	.50	1.00	14.30	28.60	57.20				6.91	13.83	27.66	21.21	42.43	84.86
CABELL	.25	.50	1.00	14.30	28.60	57.20				3.90	7.80	15.60	18.20	36.40	72.80
CALHOUN	.25	.50	1.00	14.30	28.60	57.20				2.35	4.70	9.40	16.65	33.30	66.60
CLAY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
DODDRIDGE	.25	.50	1.00	14.30	28.60	57.20				2.13	4.26	8.52	16.43	32.86	65.72
FAYETTE	.25	.50	1.00	14.30	28.60	57.20				6.01	12.02	24.04	20.31	40.62	81.24
GILMER	.25	.50	1.00	14.30	28.60	57.20				2.50	5.00	10.00	16.80	33.60	67.20
GRANT	.25	.50	1.00	11.30	22.60	45.20	3.00	6.00	12.00				14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
GREENBRIER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HAMPSHIRE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HANCOCK	.25	.50	1.00	14.30	28.60	57.20				4.16	8.32	16.64	18.46	36.92	73.84
HARDY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HARRISON	.25	.50	1.00	14.30	28.60	57.20				1.51	3.02	6.04	15.81	31.62	63.24
JACKSON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
JEFFERSON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
KANAWHA	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
LEWIS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
LINCOLN	.25	.50	1.00	14.30	28.60	57.20				6.90	13.80	27.60	21.20	42.40	84.80
LOGAN	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MARION	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
MARSHALL	.25	.50	1.00	12.25	24.50	49.00							12.25	24.50	49.00
MASON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MCDOWELL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MERCER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MINERAL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MINGO	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MONONGALIA	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MONROE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MORGAN	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
NICHOLAS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
OHIO	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PENDLETON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
PLEASANTS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
POCAHONTAS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PRESTON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PUTNAM	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RALEIGH	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RANDOLPH	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RITCHIE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
ROANE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
SUMMERS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TAYLOR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TUCKER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TYLER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
UPSHUR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WAYNE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WEBSTER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WETZEL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WIRT	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WOOD	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WYOMING	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
BARBOUR	22.95	45.90	91.80	9.35	18.70	37.40				32.3000	64.600	129.20	46.8500	93.700	187.40
BERKELEY	22.95	45.90	91.80	2.53	5.06	10.12	20.0000	40.000	80.00	45.4800	90.960	181.92	60.0300	120.060	240.12
BOONE	22.95	45.90	91.80	5.15	10.30	20.60	22.9500	45.900	91.80	51.0500	102.100	204.20	65.6000	131.200	262.40
BRAXTON	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
BROOKE	22.95	45.90	91.80	14.98	29.96	59.92	22.9500	45.900	91.80	60.8800	121.760	243.52	82.3450	164.690	329.38
CABELL	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	64.3500	128.700	257.40
CALHOUN	22.95	45.90	91.80							22.9500	45.900	91.80	39.8500	79.700	159.40
CLAY	22.95	45.90	91.80	1.98	3.96	7.92				24.9300	49.860	99.72	39.4800	78.960	157.92
DODDRIDGE	22.95	45.90	91.80				18.3600	36.720	73.44	41.3100	82.620	165.24	57.9900	115.980	231.96
FAYETTE	22.95	45.90	91.80	4.33	8.66	17.32	22.9500	45.900	91.80	50.2300	100.460	200.92	70.7900	141.580	283.16
GILMER	22.95	45.90	91.80				16.0700	32.140	64.28	39.0200	78.040	156.08	56.0700	112.140	224.28
GRANT	22.95	45.90	91.80	0.73	1.46	2.92				23.6800	47.360	94.72	38.2300	76.460	152.92

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
GREENBRIER	22.95	45.90	91.80				11.4750	22.950	45.90	34.4250	68.850	137.70	48.9750	97.950	195.90
HAMPSHIRE	22.95	45.90	91.80				11.4800	22.960	45.92	34.4300	68.860	137.72	48.9800	97.960	195.92
HANCOCK	22.95	45.90	91.80	13.09	26.18	52.36	22.9500	45.900	91.80	58.9900	117.980	235.96	77.7000	155.400	310.80
HARDY	22.95	45.90	91.80	11.44	22.88	45.76				34.3900	68.780	137.56	48.9400	97.880	195.76
HARRISON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	61.9600	123.920	247.84
JACKSON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
JEFFERSON	22.95	45.90	91.80	2.42	4.84	9.68	20.0000	40.000	80.00	45.3700	90.740	181.48	59.9200	119.840	239.68
KANAWHA	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	67.6000	135.200	270.40
LEWIS	22.95	45.90	91.80				11.4750	22.950	45.90	34.4250	68.850	137.70	48.9750	97.950	195.90
LINCOLN	22.95	45.90	91.80	5.41	10.82	21.64	22.9500	45.900	91.80	51.3100	102.620	205.24	72.7600	145.520	291.04
LOGAN	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
MARION	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
MARSHALL	22.95	45.90	91.80	2.06	4.12	8.24	22.9500	45.900	91.80	47.9600	95.920	191.84	60.4600	120.920	241.84
MASON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
MCDOWELL	22.95	45.90	91.80	4.23	8.46	16.92	22.9500	45.900	91.80	50.1300	100.260	200.52	64.6800	129.360	258.72
MERCER	22.95	45.90	91.80	11.97	23.94	47.88	22.9500	45.900	91.80	57.8700	115.740	231.48	72.4200	144.840	289.68
MINERAL	22.95	45.90	91.80	6.06	12.12	24.24	22.9500	45.900	91.80	51.9600	103.920	207.84	66.5100	133.020	266.04
MINGO	22.95	45.90	91.80	17.61	35.22	70.44	22.9500	45.900	91.80	63.5100	127.020	254.04	78.0600	156.120	312.24
MONONGALIA	22.95	45.90	91.80	4.74	9.48	18.96	22.9500	45.900	91.80	50.6400	101.280	202.56	65.1900	130.380	260.76
MONROE	22.95	45.90	91.80				13.9400	27.880	55.76	36.8900	73.780	147.56	51.4400	102.880	205.76
MORGAN	22.95	45.90	91.80	5.95	11.90	23.80	20.0000	40.000	80.00	48.9000	97.800	195.60	70.6800	141.200	282.40
NICHOLAS	22.95	45.90	91.80	6.08	12.16	24.32	10.9000	20.000	40.00	39.0300	78.060	156.12	53.5800	107.160	214.32
OHIO	22.95	45.90	91.80	9.14	18.28	36.56	22.9500	45.900	91.80	55.0400	110.080	220.16	69.5900	139.180	278.36
PENDLETON	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
PLEASANTS	22.95	45.90	91.80	1.96	3.92	7.84	19.9500	39.900	79.80	44.8600	89.720	179.44	59.4100	118.820	237.64
POCAHONTAS	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
PRESTON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
PUTNAM	22.95	45.90	91.80	3.13	6.26	12.52	22.9500	45.900	91.80	49.0300	98.060	196.12	63.5800	127.160	254.32
RALEIGH	22.95	45.90	91.80	8.52	17.04	34.08	22.9500	45.900	91.80	54.4200	108.840	217.68	68.9700	137.940	275.88
RANDOLPH	22.95	45.90	91.80	5.69	11.38	22.76	14.0000	28.000	56.00	42.6400	85.280	170.56	57.1900	114.380	228.76
RITCHIE	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
ROANE	22.95	45.90	91.80	6.63	13.26	26.52				29.5800	59.160	118.32	44.1300	88.260	176.52
SUMMERS	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
TAYLOR	22.95	45.90	91.80	3.23	6.46	12.92	11.4750	22.950	45.90	37.6550	75.310	150.62	52.2050	104.410	208.82
TUCKER	22.95	45.90	91.80	4.82	9.64	19.28				27.7700	55.540	111.08	42.3200	84.640	169.28
TYLER	22.95	45.90	91.80	6.28	12.56	25.12	22.9500	45.900	91.80	52.1800	104.360	208.72	66.7300	133.460	266.92

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1987

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
UPSHUR	22.95	45.90	91.80	3.74	7.48	14.96	22.9500	45.900	91.80	49.6400	99.280	198.56	64.1900	128.380	256.76
WAYNE	22.95	45.90	91.80	17.36	34.72	69.44	22.9500	45.900	91.80	63.2600	126.520	253.04	77.8100	155.620	311.24
WEBSTER	22.95	45.90	91.80	2.66	5.32	10.64				25.6100	51.220	102.44	40.1600	80.320	160.64
WETZEL	22.95	45.90	91.80	18.96	37.92	75.84	17.2100	34.420	68.84	59.1200	118.240	236.48	73.6700	147.340	294.68
WIRT	22.95	45.90	91.80				20.6600	41.320	82.64	43.6100	87.220	174.44	58.1600	116.320	232.64
WOOD	22.95	45.90	91.80	3.67	7.34	14.68	22.9500	45.900	91.80	49.5700	99.140	198.28	64.1200	128.240	256.48
WYOMING	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
BARBOUR															
BELINGTON	12.50	25.00	50.00							12.500	25.000	50.00	59.3500	118.700	237.40
JUNIOR	12.50	25.00	50.00							12.500	25.000	50.00	59.3500	118.700	237.40
PHILIPPI	10.08	20.16	40.32	2.42	4.84	9.68				12.500	25.000	50.00	59.3500	118.700	237.40
BERKELEY															
HEDGESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.5300	145.060	290.12
MARTINSBURG	12.50	25.00	50.00							12.500	25.000	50.00	72.5300	145.860	290.12
BOONE															
DANVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	84.3500	168.700	337.40
MADISON	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	84.3500	168.700	337.40
SYLVESTER	12.50	25.00	50.00							12.500	25.000	50.00	78.1000	156.200	312.40
WHITESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	78.1000	156.200	312.40
BRAXTON															
BURNSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
FLATWOODS	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
GASSAWAY	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
SUTTON	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
BROOKE															
BEECH BOTTOM	12.50	25.00	50.00							12.500	25.000	50.00	94.8450	189.690	379.38
BETHANY	12.50	25.00	50.00							12.500	25.000	50.00	94.8450	189.690	379.38
FOLLANSBEE	12.50	25.00	50.00							12.500	25.000	50.00	94.8450	189.690	379.38
WEIRTON	12.50	25.00	50.00							12.500	25.000	50.00	94.8450	189.690	379.38
WELLSBURG	12.50	25.00	50.00							12.500	25.000	50.00	94.8450	189.690	379.38
CABELL															
BARBOURSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	83.1000	166.200	332.40
HUNTINGTON	6.75	13.50	27.00	4.25	8.50	17.00	3.5000	7.000	14.00	14.500	29.000	58.00	*80,35	160,7	321.4
MILTON	12.50	25.00	50.00							12.500	25.000	50.00	76.8500	153.700	307.40
PARK BOARD	1.50	3.00	6.00							1.500	3.000	6.00	Included in Huntington		

*Includes Park Board

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
CALHOUN															
GRANTSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	58.6000	117.200	234.40
CLAY															
CLAY	12.50	25.00	50.00							12.500	25.000	50.00	51.9800	103.960	207.92
DODDRIDGE															
WEST UNION	12.50	25.00	50.00							12.500	25.000	50.00	70.4900	140.980	281.96
FAYETTE															
ANSTED	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16
FAYETTEVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.5400	179.080	358.16
GAULEY BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16
MEADOW BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16
MONTGOMERY	10.19	20.38	40.76	2.31	4.62	9.24	6.2500	12.500	25.00	18.750	37.500	75.00	89.5400	179.080	358.16
MOUNT HOPE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.5400	179.080	358.16
OAK HILL	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
PAX	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16
SMITHERS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.5400	179.080	358.16
THURMOND	12.50	25.00	50.00							12.500	25.000	50.00	83.2900	166.580	333.16
GILMER															
GLENVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	74.8200	149.640	299.28
SAND FORK	11.00	22.00	44.00							11.000	22.000	44.00	67.0700	134.140	268.28
GRANT															
BAYARD	12.50	25.00	50.00							12.500	25.000	50.00	50.7300	101.460	202.92
PETERSBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.9800	113.960	227.92
GREENBRIER															
ALDERSON	12.50	25.00	50.00				6.0000	12.000	24.00	18.500	37.000	74.00	67.4750	134.950	269.90
FALLING SPRINGS	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
LEWISBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	67.7250	135.450	270.90
QUINHOOD	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR69
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
RAINELLE	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
RONCEVERTE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	67.7250	135.450	270.90
RUPERT	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
WHITE SULPHUR SPRINGS	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
HAMPSHIRE															
CAPON BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	61.4800	122.960	245.92
ROMNEY	12.50	25.00	50.00							12.500	25.000	50.00	61.4800	122.960	245.92
HANCOCK															
CHESTER	12.50	25.00	50.00							12.500	25.000	50.00	90.2000	180.400	360.80
NEW CUMBERLAND	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.4500	192.900	385.80
WEIRTON	12.50	25.00	50.00							12.500	25.000	50.00	90.2000	180.400	360.80
HARDY															
MOOREFIELD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	67.6900	135.380	270.76
HARDENSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	61.4400	122.880	245.76

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
HARRISON															
ANMOORE	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
BRIDGEPORT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
CLARKSBURG	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
LOST CREEK	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
LUMBERPORT	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
NUTTER FORT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
SALEM	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
SHINNSTON	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
STONEWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
WEST MILFORD	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
JACKSON															
RAVENSWOOD	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
RIPLEY	11.63	23.26	46.52	0.87	1.74	3.48				12.500	25.000	50.00	72.9500	145.900	291.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
JEFFERSON															
BOLIVAR	12.50	25.00	50.00							12.500	25.000	50.00	72.4200	144.840	289.68
CHARLES TOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.4200	144.840	289.68
HARPERS FERRY	12.50	25.00	50.00							12.500	25.000	50.00	72.4200	144.840	289.68
RANSON	12.50	25.00	50.00							12.500	25.000	50.00	72.4200	144.840	289.68
SHEPHERDSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.4200	144.840	289.68
KANAWHA															
BELLE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CEDAR GROVE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CHARLESTON	7.50	15.00	30.00	5.00	10.00	20.00	6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
CHESAPEAKE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CLENDENIN	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
DUNBAR	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
EAST BANK	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
GLASGOW	8.42	16.84	33.68	4.08	8.16	16.32				12.500	25.000	50.00	80.1000	160.200	320.40
HANDLEY	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
MARMET	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
NITRO	11.50	23.00	46.00	1.00	2.00	4.00	6.2500	12.500	25.00	18.739	37.500	75.00	86.3500	172.700	345.40
PRATT	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
ST. ALBANS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
SOUTH CHARLESTON	10.42	20.84	41.68	2.08	4.16	8.32	6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
SMITHERS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
MONTGOMERY	10.19	20.38	40.76	2.31	4.62	9.24	6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
LEWIS															
JANE LEW	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
WESTON	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
LINCOLN															
HAMLIN	12.50	25.00	50.00							12.500	25.000	50.00	85.2600	170.520	341.04

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
WEST HAMLIN	12.50	25.00	50.00							12.500	25.000	50.00	85.2600	170.520	341.04
LOGAN															
CHAPMANVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
LOGAN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MAN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MITCHELL HEIGHTS	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
WEST LOGAN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MARION															
BARRACKVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FAIRMONT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FAIRVIEW	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FARMINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
GRANT TOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MANNINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MONONGAH	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
RIVESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
WORTHINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MARSHALL															
BENWOOD	8.97	17.94	35.88	3.53	7.06	14.12	3.7600	7.520	15.04	16.260	32.520	65.04	76.7200	153.440	306.88
CAMERON	12.50	25.00	50.00							12.500	25.000	50.00	72.9600	145.920	291.84
GLEN DALE	12.50	25.00	50.00							12.500	25.000	50.00	72.9600	145.920	291.84
MCMECHEN	9.10	18.20	36.40	3.40	6.80	13.60	3.7600	7.520	15.04	16.260	32.520	65.04	76.7200	153.440	306.88
MOUNDSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9600	145.920	291.84
WHEELING	10.50	21.00	42.00	2.00	4.00	8.00	3.0900	6.180	12.36	15.590	31.180	62.36	76.0500	152.100	304.20
MASON															
HARTFORD	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
HENDERSON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
LEON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MASON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
NEW HAVEN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
POINT PLEASANT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MCDOWELL															
ANAWALT	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
BRADSHAW	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
DAVY	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
GARY	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
IAEGER	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
KEYSTONE	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
KIMBALL	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
NORTHFORK	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72
WAR	12.50	25.00	50.00							12.500	25.000	50.00	77.1800	154.360	308.72

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
WELCH	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	83.4300	166.860	333.72
MERCER															
ATHENS	12.50	25.00	50.00							12.500	25.000	50.00	84.9200	169.840	339.68
BLUEFIELD	11.72	23.44	46.88	0.78	1.56	3.12				12.500	25.000	50.00	84.9200	169.840	339.68
BRAMWELL	12.50	25.00	50.00							12.500	25.000	50.00	84.9200	169.840	339.68
MATOAKA	12.50	25.00	50.00							12.500	25.000	50.00	84.9200	169.840	339.68
OAKVALE	12.50	25.00	50.00							12.500	25.000	50.00	84.9200	169.840	339.68
PRINCETON	12.00	24.00	48.00							12.000	24.000	48.00	84.4200	168.840	337.68
MINERAL															
ELK GARDEN	12.50	25.00	50.00							12.500	25.000	50.00	79.0100	158.020	316.04
KEYSER	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	85.2600	170.520	341.04
PIEDMONT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	85.2600	170.520	341.04
RIDGELEY	12.50	25.00	50.00							12.500	25.000	50.00	79.0100	158.020	316.04

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MINGO															
DELBARTON	12.50	25.00	50.00							12.500	25.000	50.00	90.5600	181.120	362.24
GILBERT	12.50	25.00	50.00							12.500	25.000	50.00	90.5600	181.120	362.24
KERMIT	11.10	22.20	44.40	1.40	2.80	5.60				12.500	25.000	50.00	90.5600	181.120	362.24
MATEWAN	11.35	22.70	45.40	1.15	2.30	4.60				12.500	25.000	50.00	90.5600	181.120	362.24
WILLIAMSON	10.73	21.46	42.92	1.77	3.54	7.08	5.0000	10.000	20.00	17.500	35.000	70.00	95.5600	191.120	382.24
MONONGALIA															
BLACKSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	77.6900	155.380	310.76
GRANVILLE	12.50	25.00	50.00							12.500	25.000	50.00	77.6900	155.380	310.76
MORGANTOWN	11.41	22.82	45.64	1.09	2.18	4.36				12.500	25.000	50.00	77.6900	155.380	310.76
OSAGE	12.50	25.00	50.00							12.500	25.000	50.00	77.6900	155.380	310.76
STAR CITY	12.50	25.00	50.00							12.500	25.000	50.00	77.6900	155.380	310.76
WESTOVER	12.50	25.00	50.00							12.500	25.000	50.00	77.6900	155.380	310.76

STATE OF WEST VIRGINIA
TAX DEPARTMENT
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RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MONROE															
PETERSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	63.9400	127.880	255.76
UNION	12.50	25.00	50.00							12.500	25.000	50.00	63.9400	127.880	255.76
ALDERSON	12.50	25.00	50.00				6.0000	12.000	24.00	18.500	37.000	74.00	69.9400	139.880	279.76
MORGAN															
BATH	12.50	25.00	50.00							12.500	25.000	50.00	83.1000	166.200	332.40
PAW PAW	12.50	25.00	50.00							12.500	25.000	50.00	83.1000	166.200	332.40
NICHOLAS															
RICHWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	72.3300	144.660	289.32
SUMMERSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	66.0800	132.160	264.32
OHIO															
BETHLEHEM	12.50	25.00	50.00				3.0700	6.140	12.28	15.570	31.140	62.28	85.1600	170.320	340.64
CLEARVIEW	12.50	25.00	50.00							12.500	25.000	50.00	82.0900	164.180	328.36
TRIADELPHIA	12.50	25.00	50.00							12.500	25.000	50.00	82.0900	164.180	328.36

STATE OF WEST VIRGINIA
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RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
VALLEY GROVE	12.50	25.00	50.00							12.500	25.000	50.00	82.0900	164.180	328.36
WEST LIBERTY	12.50	25.00	50.00							12.500	25.000	50.00	82.0900	164.180	328.36
WHEELING	10.50	21.00	42.00	2.00	4.00	8.00	3.0900	6.180	12.36	15.590	31.180	62.36	85.1800	170.360	340.72
PENDLETON															
FRANKLIN	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
PLEASANTS															
BELMONT	12.50	25.00	50.00							12.500	25.000	50.00	71.9100	143.820	287.64
ST. MARYS	12.50	25.00	50.00				4.9000	9.800	19.60	17.400	34.800	69.60	76.8100	153.620	307.24
POCAHONTAS															
CASS													37.5000	75.000	150.00
DURBIN	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
HILLSBORO	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
MARLINTON	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
PRESTON															
ALBRIGHT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
BRANDONVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
BRUCETON MILLS	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
KINGWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
MASONTOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
NEWBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
REEDSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
ROWLESBURG	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
TERRA ALTA	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
TUNNELTON	12.50	25.00	50.00				5.5000	11.000	22.00	18.000	36.000	72.00	78.4500	156.900	313.80
PUTNAM															
BANCROFT	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
BUFFALO	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
ELEANOR	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
HURRICANE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	82.3300	164.660	329.32
POCA	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
WINFIELD	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
NITRO	11.50	23.00	46.00	1.00	2.00	4.00	6.2500	12.500	25.00	18.750	37.500	75.00	82.3300	164.660	329.32
RALEIGH															
BECKLEY	12.50	25.00	50.00							12.500	25.000	50.00	81.4700	162.940	325.88
LESTER	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	87.7200	175.440	350.88
MABSCOTT	12.50	25.00	50.00							12.500	25.000	50.00	81.4700	162.940	325.88
RHODELL	12.50	25.00	50.00							12.500	25.000	50.00	81.4700	162.940	325.88
SOPHIA	12.50	25.00	50.00							12.500	25.000	50.00	81.4700	162.940	325.88
RANDOLPH															
BEVERLY	12.50	25.00	50.00							12.500	25.000	50.00	69.6900	139.380	278.76
ELKINS	12.50	25.00	50.00							12.500	25.000	50.00	69.6900	139.380	278.76

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR65
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	IXI,IV
HARMAN	12.50	25.00	50.00							12.500	25.000	50.00	69.6900	139.380	278.76
HUTTONSVILLE	11.00	22.00	44.00							11.000	22.000	44.00	68.1900	136.380	272.76
MILL CREEK	12.50	25.00	50.00							12.500	25.000	50.00	69.6900	139.380	278.76
MONTROSE	11.00	22.00	44.00							11.000	22.000	44.00	68.1900	136.380	272.76
MOMELSDORFF	12.50	25.00	50.00							12.500	25.000	50.00	69.6900	139.380	278.76
RITCHIE															
AUBURN	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
CAIRO	12.50	25.00	50.00				6.2500	0.125	25.00	18.750	25.125	75.00	56.2500	100.125	225.00
ELLENBORO	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
HARRISVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00
PENNSBORO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00
PULLMAN	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
ROANE															
REEDY	12.50	25.00	50.00							12.500	25.000	50.00	56.6300	113.260	226.52

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR68
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
SPENCER	10.20	20.40	40.80	2.30	4.60	9.20				12.500	25.000	50.00	56.6300	113.260	226.52
SUMMERS															
MINTON	11.76	23.52	47.04	0.74	1.48	2.96	6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00
TAYLOR															
FLEMINGTON	12.50	25.00	50.00							12.500	25.000	50.00	64.7050	129.410	258.82
GRAFTON	12.50	25.00	50.00							12.500	25.000	50.00	64.7050	129.410	258.82
TUCKER															
DAVIS	12.50	25.00	50.00							12.500	25.000	50.00	54.8200	109.640	219.28
HAMBLETON	12.50	25.00	50.00							12.500	25.000	50.00	54.8200	109.640	219.28
HENDRICKS	12.50	25.00	50.00							12.500	25.000	50.00	54.8200	109.640	219.28
PARSONS	12.50	25.00	50.00							12.500	25.000	50.00	54.8200	109.640	219.28
THOMAS	12.50	25.00	50.00							12.500	25.000	50.00	54.8200	109.640	219.28
TYLER															
FRIENDLY													66.7300	133.460	266.92

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MIDDLEBOURNE	12.50	25.00	50.00							12.500	25.000	50.00	79.2300	158.460	316.92
SISTERSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	85.4800	170.960	341.92
PADEN CITY	12.50	25.00	50.00							12.500	25.000	50.00	79.2300	158.460	316.92
UPSHUR															
BUCKHANNON	12.50	25.00	50.00				1.5000	3.000	6.00	14.000	28.000	56.00	78.1900	156.380	312.76
WAYNE															
CEREDO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.5600	193.120	386.24
FORT GAY	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.5600	193.120	386.24
KENOVA	12.50	25.00	50.00				5.0200	10.040	20.08	17.520	35.040	70.08	95.3300	190.660	381.32
WAYNE	11.51	23.02	46.04	0.99	1.98	3.96	6.2500	12.500	25.00	18.750	37.500	75.00	96.5600	193.120	386.24
PARK BOARD	1.50	3.00	6.00							1.500	3.000	6.00	Included in Huntington		
HUNTINGTON	6.75	13.50	27.00	4.25	8.50	17.00	3.5000	7.000	14.00	14.500	29.000	58.00	* 93.81	187.62	375.24
WEBSTER															
ADDISON	12.50	25.00	50.00							12.500	25.000	50.00	52.6600	105.320	210.64

*Includes Park Board

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
CAMDEN-ON-GAULEY	12.50	25.00	50.00							12.500	25.000	50.00	52.6600	105.320	210.64
COWEN	12.50	25.00	50.00							12.500	25.000	50.00	52.6600	105.320	210.64
HEIZEL															
HUNDRED	12.50	25.00	50.00							12.500	25.000	50.00	86.1700	172.340	344.68
LITTLETON	12.50	25.00	50.00							12.500	25.000	50.00	86.1700	172.340	344.68
NEW MARTINSVILLE	11.05	22.10	44.20							11.050	22.100	44.20	84.7200	169.440	338.88
PADEN CITY	12.00	25.00	50.00							12.000	25.000	50.00	85.6700	172.340	344.68
PINE GROVE	12.50	25.00	50.00							12.500	25.000	50.00	86.1700	172.340	344.68
SMITHFIELD	12.50	25.00	50.00							12.500	25.000	50.00	86.1700	172.340	344.68
MIRI															
ELIZABETH	12.50	25.00	50.00							12.500	25.000	50.00	70.6600	141.320	282.64
WOOD															
NORTH HILLS	12.50	25.00	50.00							12.500	25.000	50.00	76.6200	153.240	306.48
PARKERSBURG	12.50	25.00	50.00				5.1000	10.200	20.40	17.600	35.200	70.40	81.7200	163.440	326.88

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1987

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
VIENNA	12.50	25.00	50.00				5.1000	10.200	20.40	17.600	35.200	70.40	81.7200	163.440	326.88
WILLIAMSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	76.6200	153.240	306.48
WYOMING															
MULLENS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
OCEANA	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
PINEVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

CLASSIFIED ASSESSED VALUATIONS

TAXES LEVIED

1986 TAX YEAR

FISCAL YEAR ENDING
JUNE 30, 1987

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR GROUP

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS II			CLASS III	CLASS IV
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY
BARBOUR	16,460,715	5,814,225	22,274,940	23,026,075	5,761,965
BERKELEY	88,143,371	16,297,207	104,440,578	57,615,369	21,947,388
BOONE	15,011,345	5,287,805	20,299,150	64,624,035	6,125,620
BRAXTON	21,820,445	5,095,655	26,916,100	42,322,430	4,680,200
BROOKE	24,121,875	18,577,175	42,699,050	8,986,425	32,573,750
CABELL	72,172,860	74,735,610	146,908,470	56,361,730	151,492,330
CALHOUN	18,366,607	1,389,750	19,756,357	16,134,860	2,809,140
CLAY	14,413,520	654,680	15,068,200	40,419,910	2,150,150
DODDRIDGE	11,359,100	933,420	12,292,520	9,185,130	1,143,170
FAYETTE	49,879,146	31,632,310	81,511,456	71,729,998	39,497,022
GILMER	15,827,700	2,327,910	18,155,610	16,980,510	4,384,370
GRANT	20,699,676	5,147,045	25,846,721	20,281,549	4,874,155
GREENBRIER	33,927,090	15,826,990	49,754,080	30,859,315	18,935,200
HAMPSHIRE	46,523,840	3,076,930	49,600,770	12,947,580	3,849,090
HANCOCK	18,189,300	39,414,582	57,603,882	16,626,922	65,079,429
HARDY	27,628,345	2,098,544	29,726,889	10,266,370	5,661,867
HARRISON	56,196,080	70,663,565	126,859,645	79,969,189	77,460,860
JACKSON	46,791,780	17,974,300	64,766,080	37,951,380	16,334,460
JEFFERSON	91,051,220	11,528,700	102,579,920	35,849,400	18,865,100
KANAWHA	219,283,861	302,039,898	521,323,759	195,235,705	439,271,841
LEWIS	25,888,890	7,326,200	33,215,090	33,487,800	11,259,480
LINCOLN	24,285,386	2,887,229	27,172,615	24,551,017	2,847,000
LOGAN	20,080,250	4,465,400	24,545,650	112,257,100	11,861,950
MARION	95,207,075	81,517,550	176,724,625	79,985,895	76,967,875
MARSHALL	42,317,950	22,553,490	64,871,440	128,498,000	29,697,720
MASON	29,542,899	13,180,273	42,723,172	19,737,889	8,597,666
MCDOWELL	10,285,860	7,210,880	17,496,740	45,051,220	13,115,910
MERCER	110,330,296	61,581,169	171,911,465	77,3?3,193	74,468,238
MINERAL	79,690,664	15,939,817	95,630,481	29,719,368	16,795,016
MINGO	14,783,400	6,548,200	21,331,600	38,100,250	11,008,800

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS II			CLASS III	CLASS IV
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY
MONONGALIA	72,668,805	44,632,015	117,300,820	79,988,781	63,694,727
MONROE	28,013,187	2,455,850	30,469,037	7,292,760	2,953,550
MORGAN	34,909,300	1,695,675	36,604,975	17,827,680	3,110,395
NICHOLAS	24,807,000	8,765,450	33,572,450	59,659,750	13,615,450
OHIO	29,405,542	73,404,074	102,809,616	14,954,066	86,783,054
PENDLETON	17,149,510	1,553,240	18,702,750	6,352,470	1,440,970
PLEASANTS	5,811,130	5,750,845	11,561,975	34,563,795	3,618,175
POCAHONTAS	31,648,662	2,364,099	34,012,761	58,284,151	2,876,229
PRESTON	43,536,960	13,420,540	56,957,500	35,250,200	10,883,270
PUTNAM	147,702,800	33,007,320	180,710,120	99,127,360	14,957,440
RALEIGH	89,148,250	42,906,700	132,054,950	108,383,350	59,156,800
RANDOLPH	21,424,102	11,439,025	32,863,127	25,805,877	11,513,040
RITCHIE	17,691,520	7,302,780	24,994,300	14,806,000	4,864,130
ROANE	44,342,154	6,735,620	51,077,774	16,371,029	8,703,031
SUMMERS	24,576,410	5,284,700	29,861,110	8,472,000	8,452,035
TAYLOR	21,788,470	6,561,780	28,350,250	24,116,350	8,094,070
TUCKER	7,402,495	3,088,097	10,490,592	13,455,194	4,488,659
TYLER	8,883,090	5,613,550	14,496,550	6,618,160	3,423,115
UPSHUR	25,522,019	7,152,990	32,675,009	34,246,546	10,342,515
WAYNE	31,546,570	18,691,150	50,237,720	21,121,770	12,684,490
WEBSTER	12,478,910	2,459,255	14,938,165	45,354,125	3,893,305
WETZEL	28,182,680	37,181,750	65,364,430	22,871,660	24,054,530
WIRT	10,485,320	1,684,065	12,169,385	4,707,555	1,861,250
WOOD	122,002,320	128,702,207	250,704,527	75,225,824	121,023,874
WYOMING	12,702,685	3,867,430	16,570,115	54,528,025	8,046,980
TOTALS	2,274,110,347	1,329,446,716	3,603,557,063	2,325,520,092	1,674,051,846

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	TOTAL		TOTAL		TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	TAXABLE PROPERTY	HOMESTEAD EXEMPTION	1986
BARBOUR	39,486,790	11,576,190	51,062,980	8,186,100	59,249,080
BERKELEY	145,758,740	38,244,595	184,003,335	25,941,995	209,945,330
BOONE	79,635,380	11,413,425	91,048,805	8,350,175	99,398,980
BRAXTON	64,142,875	9,775,855	73,918,730	6,455,280	80,374,010
BROOKE	33,108,300	51,150,925	84,259,225	15,725,725	99,984,950
CABELL	128,534,590	226,227,940	354,762,530	65,135,350	419,897,880
CALHOUN	34,501,467	4,198,890	38,700,357	6,360,505	45,060,862
CLAY	54,833,430	2,804,830	57,638,260	5,429,630	63,067,890
DODDRIDGE	20,544,230	2,076,590	22,620,820	4,069,040	26,689,860
FAYETTE	121,609,144	71,129,332	192,738,476	40,530,546	233,269,022
GILMER	32,808,210	6,712,280	39,520,490	6,016,830	45,537,320
GRANT	40,981,225	10,021,200	51,002,425	7,015,410	58,017,835
GREENBRIER	64,786,405	34,762,190	99,548,595	15,528,625	115,077,220
HAMPSHIRE	59,471,420	6,926,020	66,397,440	9,962,940	76,360,380
HANCOCK	34,816,222	104,494,011	139,310,233	23,524,170	162,834,403
HARDY	37,894,715	7,760,411	45,655,126	7,189,155	52,844,281
HARRISON	136,165,269	148,124,425	284,289,694	51,926,340	336,216,034
JACKSON	84,743,160	34,308,760	119,051,920	15,039,860	134,091,780
JEFFERSON	126,900,620	30,393,800	157,294,420	16,596,500	173,890,920
KANAWHA	414,519,566	741,311,739	1,155,831,305	148,894,945	1,304,726,250
LEWIS	59,376,690	18,585,680	77,962,370	14,116,850	92,079,220
LINCOLN	48,836,403	5,734,229	54,570,632	11,170,952	65,741,584
LOGAN	132,337,350	16,327,350	148,664,700	10,264,850	158,929,550
MARION	175,192,970	158,485,425	333,678,395	73,136,975	406,815,370
MARSHALL	170,815,950	52,251,210	223,067,160	17,668,580	240,735,740
MASON	49,280,788	21,777,939	71,058,727	11,743,211	82,801,938
MCDOWELL	55,337,080	20,326,790	75,663,870	9,409,510	85,073,380
MERCER	187,703,489	136,049,407	323,752,896	44,087,602	367,840,498
MINERAL	109,410,032	32,734,833	142,144,865	26,915,395	169,060,260
MINGO	52,883,650	17,557,000	70,440,650	5,834,250	76,274,900

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL TAXABLE PROPERTY	TOTAL HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS 1986
MONONGALIA	152,657,586	108,326,742	260,984,328	59,267,830	320,252,158
MONROE	35,305,947	5,409,400	40,715,347	9,833,830	50,549,177
MORGAN	52,736,980	4,806,070	57,543,050	9,246,130	66,789,180
NICHOLAS	84,466,750	22,380,900	106,847,650	12,432,150	119,279,800
OHIO	44,359,608	160,187,128	204,546,736	35,662,888	240,209,624
PENDLETON	23,501,980	2,994,210	26,496,190	5,261,220	31,757,410
PLEASANTS	40,374,925	9,369,020	49,743,945	4,870,825	54,614,770
POCAHONTAS	89,932,813	5,240,328	95,173,141	9,592,300	104,765,441
PRESTON	78,787,160	24,303,810	103,090,970	13,634,155	116,725,125
PUTNAM	246,830,160	47,964,760	294,794,920	34,926,690	329,721,610
RALEIGH	197,531,600	102,063,500	299,595,100	38,618,000	338,213,100
RANDOLPH	47,229,979	22,952,065	70,182,044	13,212,108	83,394,152
RITCHIE	32,497,520	12,166,910	44,664,430	9,060,170	53,724,600
ROANE	60,713,183	15,438,651	76,151,834	15,727,340	91,879,174
SUMMERS	33,048,410	13,736,735	46,785,145	12,184,810	58,969,955
TAYLOR	45,904,820	14,655,850	60,560,670	10,189,510	70,750,180
TUCKER	20,857,689	7,576,756	28,434,445	3,674,720	32,109,165
TYLER	15,501,160	9,036,665	24,537,825	4,877,400	29,415,225
UPSHUR	59,768,565	17,495,505	77,264,070	11,355,502	88,619,572
WAYNE	52,668,340	31,375,640	84,043,980	15,813,430	99,857,410
WEBSTER	57,833,035	6,352,560	64,185,595	7,646,230	71,831,825
WETZEL	51,054,340	61,236,280	112,290,620	20,726,200	133,016,820
WIRT	15,192,875	3,545,315	18,738,190	3,331,925	22,070,115
WOOD	197,228,144	249,726,081	446,954,225	68,187,697	515,141,922
WYOMING	67,230,710	11,914,410	79,145,120	5,775,410	84,920,530
TOTALS	4,599,630,439	3,003,498,562	7,603,129,001	1,147,335,766	8,750,464,767

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
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COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
BARBOUR	1,658,900	5,131,325	6,790,225	380,250	105,800	486,050
BERKELEY	9,838,001	17,390,109	27,228,110	4,064,680	41,785	4,106,465
BOONE	5,932,095	14,397,400	20,329,495	2,181,700	266,700	2,448,400
BRAXTON	1,714,805	6,531,225	8,246,030	417,840	62,145	479,985
BROOKE	976,375	7,146,525	8,122,900	1,091,500	16,400	1,107,900
CABELL	50,441,500	93,937,920	144,379,420	2,026,380	235,050	2,261,430
CALHOUN	1,021,185	0	1,021,185	793,088	24,935	818,023
CLAY	625,370	1,853,210	2,478,580	1,377,490	75,100	1,452,590
DODDRIDGE	381,810	2,849,740	3,231,550	279,500	20,000	299,500
FAYETTE	3,090,025	20,292,735	23,382,760	2,687,907	440,603	3,128,510
GILMER	5,207,060	5,024,740	10,231,800	685,790	98,980	784,770
GRANT	2,603,676	6,012,080	8,615,756	456,170	123,200	579,370
GREENBRIER	22,707,200	27,506,215	50,213,415	2,242,830	283,425	2,526,255
HAMPSHIRE	8,969,280	3,086,730	12,056,010	1,219,200	80,720	1,299,920
HANCOCK	1,530,572	17,025,828	18,556,400	424,180	20,692	444,872
HARDY	8,541,240	4,205,619	12,746,859	494,300	180,530	674,830
HARRISON	20,195,135	43,813,950	64,009,085	2,026,385	381,490	2,407,875
JACKSON	5,705,640	4,401,340	10,106,980	2,401,590	169,510	2,571,100
JEFFERSON	13,385,920	12,448,035	25,833,955	2,483,900	101,200	2,585,100
KANAWHA	26,484,272	277,752,547	304,236,819	7,687,038	1,163,738	8,850,776
LEWIS	5,753,000	13,128,100	18,881,100	795,750	35,900	831,650
LINCOLN	286,565	3,173,075	3,459,640	772,620	44,610	817,230
LOGAN	6,497,550	34,846,950	41,344,500	1,414,400	37,750	1,452,150
MARION	8,271,588	26,740,485	35,012,073	2,767,025	290,300	3,057,325
MARSHALL	7,794,750	6,852,200	14,646,950	1,265,620	489,760	1,755,380
MASON	2,861,569	6,866,082	9,727,651	682,480	106,225	788,705
MCDOWELL	1,968,880	28,246,070	30,214,950	3,318,730	406,200	3,724,930
MERCER	13,157,625	39,685,364	52,842,989	3,879,026	182,518	4,061,544
MINERAL	3,550,511	4,880,603	8,431,114	2,178,545	459,730	2,638,275
MINGO	3,882,200	17,931,900	21,814,100	3,982,450	191,750	4,174,200

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
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CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1986 TAX YEAR
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COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
MONONGALIA	9,723,170	29,751,574	39,474,744	5,979,950	395,500	6,375,450
MONROE	4,113,269	2,815,250	6,928,519	463,300	38,900	502,200
MORGAN	2,785,740	2,890,099	5,675,839	907,960	45,270	953,230
NICHOLAS	12,407,800	10,819,950	23,227,750	1,650,700	409,600	2,060,300
OHIO	2,380,293	77,082,433	79,462,726	2,065,436	538,700	2,604,136
PENDLETON	7,133,070	2,313,980	9,447,050	582,860	23,790	606,650
PLEASANTS	174,475	2,037,765	2,212,240	272,860	175,950	448,810
POCAHONTAS	4,497,225	2,427,850	6,925,075	493,480	69,200	562,680
PRESTON	5,113,750	14,804,825	19,918,575	2,453,750	323,100	2,776,850
PUTNAM	8,191,120	6,490,620	14,681,740	1,482,690	185,350	1,668,040
RALEIGH	18,460,450	45,688,350	64,148,800	3,354,900	65,400	3,420,300
RANDOLPH	2,104,325	10,509,250	12,613,575	1,034,650	298,575	1,333,225
RITCHIE	830,760	3,212,630	4,043,390	327,420	107,650	435,070
ROANE	4,807,846	5,607,153	10,414,999	1,174,520	11,135	1,185,655
SUMMERS	1,537,926	4,663,810	6,201,736	849,920	63,650	913,570
TAYLOR	2,238,040	5,827,060	8,065,100	710,020	91,840	801,860
TUCKER	1,318,050	3,570,250	4,888,300	246,440	127,400	373,840
TYLER	1,666,400	18,601,300	20,267,700	551,150	417,200	968,350
UPSHUR	3,467,785	5,176,555	8,644,340	947,467	46,145	993,612
WAYNE	3,893,630	9,567,390	13,461,020	4,535,350	809,840	5,345,190
WEBSTER	821,758	2,900,790	3,722,548	1,054,370	131,300	1,185,670
WETZEL	565,600	5,897,570	6,463,170	569,610	1,038,780	1,608,390
WIRT	1,921,020	1,661,210	3,582,230	166,250	86,240	252,490
WOOD	15,354,069	51,116,645	66,470,714	1,697,282	191,611	1,888,893
WYOMING	822,150	10,919,600	11,741,750	1,228,200	201,700	1,429,900
TOTALS	361,364,020	1,089,512,011	1,450,876,031	91,278,899	12,030,572	103,309,471

STATE OF WEST VIRGINIA
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CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1986 TAX YEAR
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COUNTY	CLASS III DISTRICT	CLASS IV MUNICIPALITY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL TAXABLE PROPERTY	HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS 1986
BARBOUR	83,179,590	5,274,707	85,218,740	10,511,832	95,730,572	49,775	95,780,347
BERKELEY	173,909,547	25,607,653	187,812,228	43,039,547	230,851,775	198,901	231,050,676
BOONE	223,291,590	5,682,000	231,405,385	20,346,100	251,751,485	296,900	252,048,385
BRAXTON	48,302,865	7,357,760	50,435,510	13,951,130	64,386,640	63,465	64,450,105
BROOKE	35,566,075	84,615,430	37,633,950	91,778,355	129,412,305	196,650	129,608,955
CABELL	126,796,890	184,394,770	179,264,770	278,567,740	457,832,510	398,020	458,230,530
CALHOUN	64,692,092	2,781,362	66,506,365	2,806,297	69,312,662	36,275	69,348,937
CLAY	42,413,430	1,790,120	44,416,290	3,718,430	48,134,720	184,310	48,319,030
DODDRIDGE	49,766,720	1,333,610	50,428,030	4,203,350	54,631,380	41,100	54,672,480
FAYETTE	72,217,313	20,451,525	77,995,245	41,184,863	119,180,108	470,902	119,651,010
GILMER	76,366,320	5,207,070	82,259,170	10,330,790	92,589,960	164,490	92,754,450
GRANT	36,863,113	6,847,276	39,922,959	12,982,556	52,905,515	109,978	53,015,493
GREENBRIER	65,204,495	33,689,635	90,154,525	61,479,275	151,633,800	309,860	151,943,660
HAMPSHIRE	31,535,090	6,392,220	41,723,570	9,559,670	51,283,240	175,160	51,458,400
HANCOCK	43,843,986	105,436,937	45,798,738	122,483,457	168,282,195	37,170	168,319,365
HARDY	15,556,665	12,437,458	24,592,205	16,823,607	41,415,812	48,195	41,464,007
HARRISON	169,425,872	88,374,949	191,647,392	132,570,389	324,217,781	525,285	324,743,066
JACKSON	120,472,640	13,859,350	128,579,870	18,430,200	147,010,070	338,400	147,348,470
JEFFERSON	47,502,170	17,276,910	63,371,990	29,826,145	93,198,135	205,200	93,403,335
KANAWHA	433,340,267	399,714,738	467,511,577	678,631,023	1,146,142,600	844,790	1,146,987,390
LEWIS	80,609,550	12,972,900	87,158,300	26,136,900	113,295,200	329,700	113,624,900
LINCOLN	53,062,753	1,591,815	54,121,938	4,809,500	58,931,438	123,630	59,055,068
LOGAN	216,557,600	9,440,700	224,469,550	44,325,400	268,794,950	88,050	268,883,000
MARION	113,170,667	76,370,416	124,209,280	103,401,201	227,610,481	789,450	228,399,931
MARSHALL	347,788,850	39,837,680	356,849,220	47,179,640	404,028,860	270,450	404,299,310
MASON	96,157,341	6,491,720	99,701,390	13,464,027	113,165,417	170,537	113,335,954
MCDOWELL	106,769,420	25,511,560	112,057,030	54,163,830	166,220,860	578,900	166,799,760
MERCER	53,141,385	42,442,272	70,178,036	81,310,154	151,488,190	479,150	151,967,340
MINERAL	28,592,558	7,379,654	34,321,614	12,719,987	47,041,601	291,882	47,333,483
MINGO	103,372,550	11,821,200	111,237,200	29,944,850	141,182,050	155,750	141,337,800

STATE OF WEST VIRGINIA
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CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1986 TAX YEAR
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COUNTY	CLASS II	CLASS IV	TOTAL		TOTAL TAXABLE PROPERTY	HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	DISTRICT	MUNICIPALITY			1986
MONONGALIA	140,790,205	58,293,085	156,493,325	88,440,159	244,933,484	600,050	245,533,534
MONROE	9,150,073	1,666,270	13,726,642	4,520,420	18,247,062	81,800	18,328,862
MORGAN	19,007,420	2,942,910	22,701,120	5,878,279	28,579,399	74,530	28,653,929
NICHOLAS	87,457,900	12,949,750	101,516,400	24,179,300	125,695,700	216,450	125,912,150
OHIO	15,441,834	124,087,110	19,887,563	201,708,243	221,595,806	196,108	221,791,914
PENDLETON	14,480,720	2,475,890	22,196,650	4,813,660	27,010,310	23,230	27,033,540
PLEASANTS	105,070,710	6,437,445	105,518,045	8,651,160	114,169,205	40,350	114,209,555
POCAHONTAS	14,394,229	2,412,786	19,384,934	4,909,836	24,294,770	12,000	24,306,770
PRESTON	57,929,630	11,194,015	65,497,130	26,321,940	91,819,070	347,500	92,166,570
PUTNAM	175,721,950	9,841,350	185,395,760	16,517,320	201,913,080	202,240	202,115,320
RALEIGH	164,115,800	57,333,500	185,931,150	103,087,250	289,018,400	871,150	289,889,550
RANDOLPH	73,463,250	18,724,150	76,602,225	29,531,975	106,134,200	103,625	106,237,825
RITCHIE	58,904,340	8,282,350	60,062,520	11,602,630	71,665,150	49,440	71,714,590
ROANE	32,444,484	6,776,647	38,426,850	12,394,935	50,821,785	136,512	50,958,297
SUMMERS	14,616,988	3,910,249	17,004,834	8,637,709	25,642,543	120,300	25,762,843
TAYLOR	30,839,650	12,802,290	33,787,710	18,721,190	52,508,900	146,280	52,655,180
TUCKER	28,837,202	4,399,675	30,401,692	8,097,325	38,499,017	54,930	38,553,947
TYLER	35,228,900	8,139,850	37,446,450	27,158,350	64,604,800	122,900	64,727,700
UPSHUR	110,136,[illegible]	9,748,776	114,551,457	14,971,476	129,522,933	179,355	129,702,288
WAYNE	86,822,860	28,822,500	95,251,840	39,199,730	134,451,570	730,450	135,182,020
WEBSTER	55,943,468	4,885,061	57,819,596	7,917,151	65,736,747	148,860	65,885,607
WETZEL	13,283,080	21,860,950	14,418,290	28,797,300	43,215,590	359,560	43,575,150
WIRT	24,374,945	1,365,300	26,462,215	3,112,750	29,574,965	52,700	29,627,665
WOOD	178,897,830	118,576,219	195,949,181	169,884,475	365,833,656	134,432	365,968,088
WYOMING	128,246,175	8,015,350	130,296,525	19,136,650	149,433,175	75,000	149,508,175
TOTALS	4,835,069,252	1,807,328,875	5,287,712,171	2,908,871,458	8,196,583,629	13,052,077	8,209,635,706

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

1986 TAX YEAR
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PUBLIC UTILITIES

COUNTY	CLASS I			CLASS III
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT
BARBOUR	798,900	703,500	1,502,400	18,384,300
BERKELEY	240,100	1,284,200	1,524,300	26,349,600
BOONE	752,400	926,900	1,679,300	36,922,300
BRAXTON	507,600	805,700	1,313,300	21,161,900
BROOKE	642,300	1,022,300	1,664,600	10,653,500
CABELL	716,300	3,583,900	4,300,200	44,225,600
CALHOUN	896,100	369,600	1,265,700	16,639,200
CLAY	772,800	291,300	1,064,100	20,521,400
DODDRIDGE	1,076,200	356,000	1,432,200	26,483,400
FAYETTE	672,600	1,856,500	2,529,100	61,888,100
GILMER	814,500	410,400	1,224,900	21,849,800
GRANT	44,200	231,600	275,800	102,211,200
GREENBRIER	206,300	1,226,500	1,432,800	42,109,500
HAMPSHIRE	130,100	220,200	350,300	25,867,300
HANCOCK	494,500	1,628,600	2,123,100	10,256,800
HARDY	207,700	72,600	280,300	17,781,200
HARRISON	4,929,000	4,478,200	9,407,200	138,538,300
JACKSON	481,800	993,200	1,475,000	31,539,400
JEFFERSON	43,400	265,900	309,300	18,915,700
KANAWHA	7,363,900	10,808,000	18,171,900	130,162,000
LEWIS	2,551,100	993,800	3,544,900	54,478,700
LINCOLN	598,700	709,400	1,308,100	39,733,600
LOGAN	695,000	1,487,400	2,182,400	40,595,100
MARION	1,058,500	3,178,300	4,236,800	27,654,500
MARSHALL	756,600	1,669,000	2,425,600	29,100,400
MASON	1,379,000	2,169,700	3,548,700	115,377,600
MCDOWELL	771,600	1,162,200	1,933,800	55,297,600
MERCER	371,900	1,702,600	2,074,500	40,918,500
MINERAL	207,400	586,600	794,000	15,440,800
MINGO	480,900	1,063,100	1,544,000	48,288,100

STATE OF WEST VIRGINIA
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CLASSIFIED ASSESSED VALUATIONS

PUBLIC UTILITIES

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COUNTY	CLASS I			CLASS III
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT
MONONGALIA	2,537,900	3,007,800	5,545,700	64,057,500
MONROE	133,700	398,400	532,100	17,618,500
MORGAN	31,800	240,500	272,300	9,475,700
NICHOLAS	772,700	1,276,800	2,049,500	23,278,200
OHIO	528,000	2,838,500	3,366,500	4,923,300
PENDLETON	240,900	370,100	611,000	11,907,900
PLEASANTS	2,638,500	1,792,800	4,431,300	91,570,900
POCAHONTAS	582,800	405,500	988,300	12,839,900
PRESTON	1,789,200	1,856,000	3,645,200	42,548,300
PUTNAM	1,501,800	1,904,000	3,405,800	93,909,000
RALEIGH	1,298,300	2,731,200	4,029,500	62,602,700
RANDOLPH	803,800	1,373,100	2,176,900	29,309,500
RITCHIE	814,400	456,200	1,270,600	18,495,100
ROANE	1,071,600	534,200	1,605,800	28,776,800
SUMMERS	186,900	422,900	609,800	25,707,400
TAYLOR	291,300	634,400	925,700	12,733,800
TUCKER	260,100	589,500	849,600	6,524,200
TYLER	518,100	469,300	987,400	12,415,300
UPSHUR	753,300	1,087,200	1,840,500	23,564,900
WAYNE	675,300	1,597,500	2,272,800	55,015,600
WEBSTER	246,800	299,700	546,500	7,006,600
WETZEL	1,758,600	834,300	2,592,900	36,826,400
WIRT	261,000	206,500	467,500	5,455,800
WOOD	1,694,500	3,254,900	4,949,400	29,387,400
WYOMING	910,500	1,054,300	1,964,800	47,820,200
TOTALS	52,963,200	75,892,800	128,856,000	2,063,116,300

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PUBLIC UTILITIES

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS IV	TOTAL		TOTAL
	MUNICIPALITY	DISTRICT	MUNICIPALITY	1986
BARBOUR	2,861,000	19,183,200	3,564,500	22,747,700
BERKELEY	11,863,200	26,589,700	13,147,400	39,737,100
BOONE	4,196,700	37,674,700	5,123,600	42,798,300
BRAXTON	3,213,700	21,669,500	4,019,400	25,688,900
BROOKE	5,735,000	11,295,800	6,757,300	18,053,100
CABELL	50,305,200	44,941,900	53,889,100	98,831,000
CALHOUN	583,400	17,535,300	953,000	18,488,300
CLAY	796,500	21,294,200	1,087,800	22,382,000
DODDRIDGE	1,057,000	27,559,600	1,413,000	28,972,600
FAYETTE	14,456,400	62,560,700	16,312,900	78,873,600
GILMER	1,110,200	22,664,300	1,520,600	24,184,900
GRANT	1,868,300	102,255,400	2,099,900	104,355,300
GREENBRIER	10,318,400	42,315,800	11,544,900	53,860,700
HAMPSHIRE	5,297,200	25,997,400	5,517,400	31,514,800
HANCOCK	9,871,200	10,751,300	11,499,800	22,251,100
HARDY	1,476,700	17,988,900	1,549,300	19,538,200
HARRISON	24,369,000	143,467,300	28,847,200	172,314,500
JACKSON	4,393,000	32,021,200	5,386,200	37,407,400
JEFFERSON	6,459,200	18,959,100	6,725,100	25,684,200
KANAWHA	176,190,800	137,525,900	186,998,800	324,524,700
LEWIS	4,815,500	57,029,800	5,809,300	62,839,100
LINCOLN	1,461,800	40,332,300	2,171,200	42,503,500
LOGAN	10,225,800	41,290,100	11,713,200	53,003,300
MARION	24,273,500	28,713,000	27,451,800	56,164,800
MARSHALL	6,825,600	29,857,000	8,494,600	38,351,600
MASON	3,859,500	116,756,600	6,029,200	122,785,800
MCDOWELL	14,127,800	56,069,200	15,290,000	71,359,200
MERCER	37,047,000	41,290,400	38,749,600	80,040,000
MINERAL	5,982,100	15,648,200	6,568,700	22,216,900
MINGO	13,056,600	48,769,000	14,119,700	62,888,700

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PUBLIC UTILITIES

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS IV MUNICIPALITY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL 1986
MONONGALIA	13,210,100	66,595,400	16,217,900	82,813,300
MONROE	1,867,000	17,752,200	2,265,400	20,017,600
MORGAN	1,875,300	9,507,500	2,115,800	11,623,300
NICHOLAS	3,368,800	24,050,900	4,645,600	28,696,500
OHIO	23,341,600	5,451,300	26,180,100	31,631,400
PENDLETON	701,800	12,148,800	1,071,900	13,220,700
PLEASANTS	1,230,200	94,209,400	3,023,000	97,232,400
POCAHONTAS	2,823,000	13,422,700	3,228,500	16,651,200
PRESTON	4,609,600	44,337,500	6,465,600	50,803,100
PUTNAM	3,568,600	95,410,800	5,472,600	100,883,400
RALEIGH	20,614,900	63,901,000	23,346,100	87,247,100
RANDOLPH	5,699,500	30,113,300	7,072,600	37,185,900
RITCHIE	1,799,500	19,309,500	2,255,700	21,565,200
ROANE	1,510,400	29,848,400	2,044,600	31,893,000
SUMMERS	6,165,100	25,894,300	6,588,000	32,482,300
TAYLOR	3,663,100	13,025,100	4,297,500	17,322,600
TUCKER	1,627,500	6,784,300	2,217,000	9,001,300
TYLER	2,043,600	12,933,400	2,512,900	15,446,300
UPSHUR	4,568,000	24,318,200	5,655,200	29,973,400
WAYNE	10,743,700	55,690,900	12,341,200	68,032,100
WEBSTER	2,701,600	7,253,400	3,001,300	10,254,700
WETZEL	5,589,900	38,585,000	6,424,200	45,009,200
WIRT	644,100	5,716,800	850,600	6,567,400
WOOD	23,440,500	31,081,900	26,695,400	57,777,300
WYOMING	5,239,400	48,730,700	6,293,700	55,024,400
TOTALS	610,744,100	2,116,079,500	686,636,900	2,802,716,400

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
BARBOUR	2,457,800	5,834,825	8,292,625	16,840,965	5,920,025	22,760,990
BERKELEY	10,078,101	18,674,309	28,752,410	92,208,051	16,338,992	108,547,043
BOONE	6,684,495	15,324,300	22,008,795	17,193,045	5,554,505	22,747,550
BRAXTON	2,222,405	7,336,925	9,559,330	22,238,285	5,157,800	27,396,085
BROOKE	1,618,675	8,168,825	9,787,500	25,213,375	18,593,575	43,806,950
CABELL	51,157,800	97,521,820	148,679,620	74,199,240	74,970,660	149,169,900
CALHOUN	1,917,285	369,600	2,286,885	19,159,695	1,414,685	20,574,380
CLAY	1,398,170	2,144,510	3,542,680	15,791,010	729,780	16,520,790
DODDRIDGE	1,458,010	3,205,740	4,663,750	11,638,600	953,420	12,592,020
FAYETTE	3,762,625	22,149,235	25,911,860	52,567,053	32,072,913	84,639,966
GILMER	6,021,560	5,435,140	11,456,700	16,513,490	2,426,890	18,940,380
GRANT	2,647,876	6,243,680	8,891,556	21,155,846	5,270,245	26,426,091
GREENBRIER	22,913,500	28,732,715	51,646,215	36,169,920	16,110,415	52,280,335
HAMPSHIRE	9,099,380	3,306,930	12,406,310	47,743,040	3,157,650	50,900,690
HANCOCK	2,025,072	18,654,428	20,679,500	18,613,480	39,435,274	58,048,754
HARDY	8,748,940	4,278,219	13,027,159	28,122,645	2,279,074	30,401,719
HARRISON	25,124,135	48,292,150	73,416,285	58,222,465	71,045,055	129,267,520
JACKSON	6,187,440	5,394,540	11,581,980	49,193,370	18,143,810	67,337,180
JEFFERSON	13,429,320	12,713,935	26,143,255	93,535,120	11,629,900	105,165,020
KANAWHA	33,848,172	288,560,547	322,408,719	226,970,899	303,203,636	530,174,535
LEWIS	8,304,100	14,121,900	22,426,000	26,684,640	7,362,100	34,046,740
LINCOLN	885,265	3,882,475	4,767,740	25,058,006	2,931,839	27,989,845
LOGAN	7,192,550	36,334,350	43,526,900	21,494,650	4,503,150	25,997,800
MARION	9,330,088	29,918,785	39,248,873	97,974,100	81,807,850	179,781,950
MARSHALL	8,551,350	8,521,200	17,072,550	43,583,570	23,043,250	66,626,820
MASON	4,240,569	9,035,782	13,276,351	30,225,379	13,286,498	43,511,877
MCDOWELL	2,740,480	29,408,270	32,148,750	13,604,590	7,617,080	21,221,670
MERCER	13,529,525	41,387,964	54,917,489	114,209,322	61,763,687	175,973,009
MINERAL	3,757,911	5,467,203	9,225,114	81,869,209	16,399,547	98,268,756
MINGO	4,363,100	18,995,000	23,358,100	18,765,850	6,739,950	25,505,800

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
MONONGALIA	12,261,070	32,759,374	45,020,444	78,648,755	45,027,515	123,676,270
MONROE	4,246,969	3,213,650	7,460,619	28,476,487	2,494,750	30,971,237
MORGAN	2,817,540	3,130,599	5,948,139	35,817,260	1,740,945	37,558,205
NICHOLAS	13,180,500	12,096,750	25,277,250	26,457,700	9,175,050	35,632,750
OHIO	2,908,293	79,920,933	82,829,226	31,470,978	73,942,774	105,413,752
PENDLETON	7,373,970	2,684,080	10,058,050	17,732,370	1,577,030	19,309,400
PLEASANTS	2,812,975	3,830,565	6,643,540	6,083,990	5,926,795	12,010,785
POCAHONTAS	5,080,025	2,833,350	7,913,375	32,142,142	2,433,299	34,575,441
PRESTON	6,902,950	16,660,825	23,563,775	45,990,710	13,743,640	59,734,350
PUTNAM	9,692,920	8,394,620	18,087,540	149,185,490	33,192,670	182,378,160
RALEIGH	19,758,750	48,419,550	68,178,300	92,503,150	42,972,100	135,475,250
RANDOLPH	2,908,125	11,882,350	14,790,475	22,458,752	11,737,600	34,196,352
RITCHIE	1,645,160	3,668,830	5,313,990	18,018,940	7,410,430	25,429,370
ROANE	5,879,446	6,141,353	12,020,799	45,516,674	6,746,755	52,263,429
SUMMERS	1,724,826	5,086,710	6,811,536	25,426,330	5,348,350	30,774,680
TAYLOR	2,529,340	6,461,460	8,990,800	22,498,490	6,653,620	29,152,110
TUCKER	1,578,150	4,159,750	5,737,900	7,648,935	3,215,497	10,864,432
TYLER	2,184,500	19,070,600	21,255,100	9,434,150	6,030,750	15,464,900
UPSHUR	4,221,085	6,263,755	10,484,840	26,469,486	7,199,135	33,668,621
WAYNE	4,750,330	10,983,490	15,733,820	42,180,350	13,402,560	55,582,910
WEBSTER	1,068,558	3,200,490	4,269,048	13,533,280	2,590,555	16,123,835
WETZEL	2,324,200	6,731,870	9,056,070	28,752,290	38,220,530	66,972,820
WIRT	2,182,020	1,867,710	4,049,730	10,651,570	1,770,305	12,421,875
WOOD	17,048,569	54,371,545	71,420,114	123,699,602	128,893,818	252,593,420
WYOMING	1,732,650	11,973,900	13,706,550	13,930,885	4,069,130	18,000,015
TOTALS	414,508,620	1,165,223,411	1,579,732,931	2,371,487,676	1,335,378,858	3,706,866,534

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS III DISTRICT	CLASS IV MUNICIPALITY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL TAXABLE PROPERTY	TOTAL HOMESTEAD EXEMPT PROPERTY	TOTAL ASSESSED VALUATIONS 1986
BARBOUR	124,589,965	13,897,672	143,888,730	25,652,522	169,541,252	8,235,875	177,777,127
BERKELEY	257,874,516	59,418,241	360,160,668	94,431,542	454,592,210	26,140,896	480,733,106
BOONE	324,837,925	16,804,320	348,715,465	36,883,125	385,598,590	8,647,075	394,245,665
BRAXTON	111,787,195	15,251,660	136,247,885	27,746,385	163,994,270	6,518,745	170,513,015
BROOKE	55,206,000	122,924,180	82,038,050	149,686,580	231,724,630	15,922,375	247,647,005
CABELL	227,384,220	386,192,300	352,741,260	558,684,780	911,426,040	65,533,370	976,959,410
CALHOUN	97,466,152	6,173,902	118,543,132	7,958,187	126,501,319	6,396,780	132,898,099
CLAY	103,354,740	4,736,770	120,543,920	7,611,060	128,154,980	5,613,940	133,768,920
DODDRIDGE	85,435,250	3,533,780	98,531,860	7,692,940	106,224,800	4,110,140	110,334,940
FAYETTE	205,835,411	74,404,947	262,165,089	128,627,095	390,792,184	41,001,448	431,793,632
GILMER	115,196,630	10,701,640	137,731,680	18,563,670	156,295,350	6,181,320	162,476,670
GRANT	159,355,862	13,589,731	183,159,584	25,103,656	208,263,240	7,125,388	215,388,628
GREENBRIER	138,173,310	62,943,235	197,256,730	107,786,365	305,043,095	15,838,485	320,881,580
HAMPSHIRE	70,349,970	15,538,510	127,192,390	22,003,090	149,195,480	10,138,100	159,333,580
HANCOCK	70,727,708	180,387,566	91,366,260	238,477,268	329,843,528	23,561,340	353,404,868
HARDY	43,604,235	19,576,025	80,475,820	26,133,318	106,609,138	7,237,350	113,846,488
HARRISON	387,933,361	190,204,809	471,279,961	309,542,014	780,821,975	52,451,625	833,273,600
JACKSON	189,963,420	34,586,810	245,344,230	58,125,160	303,469,390	15,378,260	318,847,650
JEFFERSON	102,267,270	42,601,210	209,231,710	66,945,045	276,176,755	16,801,700	292,978,455
KANAWHA	758,737,972	1,015,177,379	1,019,557,043	1,606,941,562	2,626,498,605	149,739,735	2,776,238,340
LEWIS	168,576,050	29,047,880	203,564,790	50,531,880	254,096,670	14,446,550	268,543,220
LINCOLN	117,347,370	5,900,615	143,290,641	12,714,929	156,005,570	11,294,582	167,300,152
LOGAN	369,409,800	31,528,450	398,097,000	72,365,950	470,462,950	10,352,900	480,815,850
MARION	220,811,062	177,611,791	328,115,250	289,338,426	617,453,676	73,926,425	691,380,101
MARSHALL	505,387,250	76,361,000	557,522,170	107,925,450	665,447,620	17,939,030	683,386,650
MASON	231,272,830	18,948,886	265,738,778	41,271,166	307,009,944	11,913,748	318,923,692
MCDOWELL	207,118,240	52,755,270	223,463,310	89,780,620	313,243,930	9,988,410	323,232,340
MERCER	171,433,078	152,957,510	299,171,925	256,109,161	555,281,086	44,566,752	599,847,838
MINERAL	73,752,726	30,156,770	159,379,846	52,023,520	211,403,366	27,207,277	238,610,643
MINGO	189,760,900	35,886,600	212,889,850	61,621,550	274,511,400	5,990,000	280,501,400

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/27/89

COUNTY	CLASS III	CLASS IV	TOTAL		TOTAL		TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	DISTRICT	MUNICIPALITY	TAXABLE PROPERTY	HOMESTEAD EXEMPT PROPERTY	1986
MONONGALIA	284,836,486	135,197,912	375,746,311	212,984,801	588,731,112	59,867,880	648,598,992
MONROE	34,061,333	6,486,820	66,784,789	12,195,220	78,980,009	9,915,630	88,895,639
MORGAN	46,310,800	7,928,605	84,945,600	12,800,149	97,745,749	9,329,660	107,066,409
NICHOLAS	170,395,850	29,934,000	210,034,050	51,205,800	261,239,850	12,648,600	273,888,450
OHIO	35,319,200	234,211,764	69,698,471	388,075,471	457,773,942	35,858,996	493,632,938
PENDLETON	32,741,090	4,618,660	57,847,430	8,879,770	66,727,200	5,284,450	72,011,650
PLEASANTS	231,205,405	11,285,820	240,102,370	21,043,180	261,145,550	4,911,175	266,056,725
POCAHONTAS	85,518,280	8,112,015	122,740,447	13,378,664	136,119,111	9,604,300	145,723,411
PRESTON	135,728,130	26,686,885	188,621,790	57,091,350	245,713,140	13,981,655	259,694,795
PUTNAM	368,758,310	28,367,390	527,636,720	69,954,680	597,591,400	35,128,930	632,720,330
RALEIGH	335,101,850	137,105,200	447,363,750	228,496,850	675,860,600	39,489,150	715,349,750
RANDOLPH	128,578,627	35,936,690	153,945,504	59,556,640	213,502,144	13,315,733	226,817,877
RITCHIE	92,205,440	14,945,980	111,869,540	26,025,240	137,894,780	9,109,610	147,004,390
ROANE	77,592,313	16,990,078	128,988,433	29,878,186	158,866,619	15,863,852	174,730,471
SUMMERS	48,796,388	18,527,384	75,947,544	28,962,444	104,909,988	12,305,110	117,215,098
TAYLOR	67,689,800	24,559,460	92,717,630	37,674,540	130,392,170	10,335,790	140,727,960
TUCKER	48,816,596	10,515,834	58,043,681	17,891,081	75,934,762	3,729,650	79,664,412
TYLER	54,262,360	13,606,565	65,881,010	38,707,915	104,588,925	5,000,300	109,589,225
UPSHUR	167,947,651	24,659,291	198,638,222	38,122,181	236,760,403	11,534,857	248,295,260
WAYNE	162,960,230	52,250,690	209,890,910	76,636,740	286,527,650	16,543,880	303,071,530
WEBSTER	108,304,193	11,479,966	122,906,031	17,271,011	140,177,042	7,795,090	147,972,132
WETZEL	72,981,140	51,505,380	104,057,630	96,457,780	200,515,410	21,085,760	221,601,170
WIRT	34,538,300	3,870,650	47,371,890	7,508,665	54,880,555	3,384,625	58,265,180
WOOD	283,511,054	263,040,593	424,259,225	446,305,956	870,565,181	68,322,129	938,887,310
WYOMING	230,594,400	21,301,730	246,257,935	37,344,760	283,602,695	5,850,410	289,453,105
TOTALS	9,223,705,644	4,092,124,821	12,009,701,940	6,592,727,090	18,602,429,030	1,160,387,843	19,762,816,873

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED
DISTRIBUTION BY TYPE OF PROPERTY
REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS II	CLASS III	CLASS IV	TOTAL REAL ESTATE
BARBOUR	223,248	431,507	136,784	791,539
BERKELEY	1,294,654	1,383,457	636,735	3,314,846
BOONE	285,261	1,695,732	204,171	2,185,164
BRAXTON	215,520	634,835	95,042	945,397
BROOKE	749,648	295,992	1,235,777	2,281,417
CABELL	2,130,347	1,450,749	4,881,070	8,462,166
CALHOUN	162,667	257,188	65,842	485,697
CLAY	120,614	638,308	44,703	803,625
DODDRIDGE	144,899	213,055	32,229	390,183
FAYETTE	1,247,044	2,031,103	1,356,094	4,634,241
GILMER	211,669	380,837	130,420	722,926
GRANT	216,384	310,143	110,224	636,751
GREENBRIER	538,988	604,532	495,734	1,639,254
HAMPSHIRE	493,579	253,667	94,654	841,900
HANCOCK	995,203	516,762	2,352,563	3,864,528
HARDY	298,465	200,972	151,785	651,222
HARRISON	1,789,914	1,981,954	2,360,420	6,132,288
JACKSON	827,954	917,662	476,637	2,222,253
JEFFERSON	1,258,134	859,236	546,478	2,663,848
KANAWHA	8,162,556	5,279,171	15,131,491	28,573,218
LEWIS	343,654	656,025	276,868	1,276,547
LINCOLN	402,630	714,530	97,089	1,214,249
LOGAN	307,916	2,714,375	346,129	3,368,420
MARION	2,340,391	1,934,057	2,245,917	6,520,365
MARSHALL	843,928	3,107,593	878,518	4,830,039
MASON	549,470	477,259	250,876	1,277,605
MC DOWELL	249,099	1,165,563	425,590	1,840,252
MERCER	2,642,355	2,241,343	2,523,668	7,407,366
MINERAL	1,329,578	790,650	570,160	2,690,388
MINGO	354,133	1,189,641	414,105	1,957,879

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
REAL ESTATE

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS II	CLASS III	CLASS IV	TOTAL REAL ESTATE
MONONGALIA	1,640,942	2,085,785	1,979,371	5,706,098
MONROE	319,843	150,053	76,523	546,419
MORGAN	521,097	503,451	103,386	1,127,934
NICHOLAS	385,396	1,278,624	370,621	2,034,641
OHIO	1,657,444	416,259	2,954,041	5,027,744
PENDLETON	144,152	95,286	28,818	268,256
PLEASANTS	155,400	821,372	110,107	1,086,879
POCAHONTAS	261,003	874,261	57,523	1,192,787
PRESTON	732,408	852,348	335,567	1,920,323
PUTNAM	2,398,681	2,521,005	476,192	5,395,878
RALEIGH	1,929,194	2,990,078	1,928,169	6,847,441
RANDOLPH	404,415	590,332	320,852	1,315,599
RITCHIE	213,242	222,089	108,725	544,056
ROANE	467,648	288,980	197,137	953,765
SUMMERS	243,773	127,078	190,168	561,019
TAYLOR	312,405	503,596	209,487	1,025,488
TUCKER	96,508	227,767	98,422	422,697
TYLER	210,361	176,648	113,560	500,569
UPSHUR	439,506	879,312	323,470	1,642,288
WAYNE	824,848	657,391	483,688	1,965,927
WEBSTER	126,129	728,566	82,005	936,700
WETZEL	1,048,101	673,979	817,470	2,539,550
WIRT	145,762	109,515	50,125	305,402
WOOD	3,650,311	1,929,390	3,943,989	9,523,690
WYOMING	213,808	1,318,485	250,093	1,782,386
T O T A L S	49,272,279	56,349,548	54,177,282	159,799,109

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PERSONAL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL PERSONAL
BARBOUR	38,222	4,815	1,558,783	125,219	1,727,039
BERKELEY	185,184	49,403	4,175,913	742,925	5,153,425
BOONE	158,793	33,066	5,859,168	189,470	6,240,497
BRAXTON	39,084	3,764	724,542	149,062	916,452
BROOKE	75,817	18,284	1,171,471	3,210,135	4,475,707
CABELL	1,079,330	29,799	3,263,750	5,944,970	10,317,849
CALHOUN	4,067	6,610	1,031,190	65,192	1,107,059
CLAY	12,099	11,655	669,791	37,218	730,763
DODDRIDGE	22,300	3,520	1,154,386	37,601	1,217,807
FAYETTE	197,027	45,500	2,044,902	699,651	2,987,080
GILMER	66,198	9,140	1,712,741	153,337	1,941,416
GRANT	44,207	4,793	563,709	153,875	766,584
GREENBRIER	288,753	25,503	1,277,354	877,238	2,468,848
HAMPSHIRE	62,907	12,932	617,834	157,195	850,868
HANCOCK	165,952	6,970	1,362,668	3,809,178	5,344,768
HARDY	69,490	7,278	304,536	335,392	716,696
HARRISON	455,639	31,007	4,199,048	2,692,531	7,378,225
JACKSON	66,594	31,505	2,913,026	404,411	3,415,536
JEFFERSON	170,350	31,230	1,138,530	500,473	1,840,583
KANAWHA	2,568,555	122,834	11,717,519	13,752,833	28,161,741
LEWIS	108,878	8,233	1,579,138	319,000	2,015,249
LINCOLN	29,134	12,001	1,544,336	54,283	1,639,754
LOGAN	293,483	17,649	5,236,360	275,475	5,822,967
MARION	245,067	37,683	2,736,465	2,228,482	5,247,697
MARSHALL	97,424	22,497	8,410,923	1,180,934	9,711,778
MASON	67,381	9,797	2,325,082	189,422	2,591,682
MC DOWELL	239,672	49,391	2,762,336	805,825	3,857,224
MERCER	431,675	59,271	1,539,396	1,404,223	3,434,565
MINERAL	65,098	36,740	760,674	250,408	1,112,920
MINGO	197,920	65,663	3,227,702	443,145	3,934,430

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PERSONAL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL PERSONAL
MONONGALIA	294,519	84,106	3,671,244	1,811,510	5,861,379
MONROE	39,170	5,266	188,270	43,014	275,720
MORGAN	43,681	13,569	536,767	97,819	691,836
NICHOLAS	140,162	23,232	1,874,395	355,198	2,392,987
OHIO	672,983	37,717	429,837	4,223,223	5,363,760
PENDLETON	38,317	4,608	217,210	49,516	309,651
PLEASANTS	16,686	5,864	2,496,899	196,719	2,716,168
POCAHONTAS	29,002	4,391	215,912	48,254	297,559
PRESTON	142,856	34,436	1,400,737	342,043	1,920,072
PUTNAM	104,588	21,698	4,468,958	315,579	4,910,823
RALEIGH	499,538	47,358	4,527,625	1,869,101	6,943,622
RANDOLPH	85,261	15,980	1,680,543	521,710	2,303,494
RITCHIE	21,175	3,655	883,563	184,482	1,092,875
ROANE	52,968	10,489	572,708	153,501	789,666
SUMMERS	31,998	7,087	219,253	87,978	346,316
TAYLOR	49,385	8,600	643,989	331,347	1,033,321
TUCKER	25,145	3,478	488,154	96,472	613,249
TYLER	169,567	14,196	940,327	266,820	1,390,910
UPSHUR	62,731	12,881	2,827,855	304,898	3,208,365
WAYNE	121,753	86,099	2,702,271	1,097,112	4,007,235
WEBSTER	18,574	9,849	898,674	102,896	1,029,993
WETZEL	54,448	26,025	391,423	743,283	1,215,179
WIRT	22,908	3,150	567,056	41,066	634,180
WOOD	514,841	24,837	4,588,370	3,860,502	8,988,550
WYOMING	89,530	18,015	3,100,990	249,264	3,457,799
T O T A L S	10,888,086	1,335,119	118,116,303	58,582,410	188,921,918

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PUBLIC UTILITIES

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS III	CLASS IV	TOTAL UTILITY
BARBOUR	7,915	344,520	67,917	420,352
BERKELEY	10,753	632,703	344,172	987,628
BOONE	12,539	968,838	138,615	1,119,992
BRAXTON	5,993	317,428	66,210	389,631
BROOKE	14,981	350,903	217,570	583,454
CABELL	33,406	1,138,364	1,617,245	2,789,015
CALHOUN	5,734	265,226	13,673	284,633
CLAY	4,563	324,072	16,557	345,192
DODDRIDGE	8,748	614,307	29,801	652,856
FAYETTE	20,889	1,752,419	498,713	2,272,021
GILMER	7,588	490,044	33,159	530,791
GRANT	1,409	1,563,011	42,335	1,606,755
GREENBRIER	8,890	824,923	265,672	1,099,485
HAMPSHIRE	1,987	506,789	130,265	639,041
HANCOCK	18,626	318,778	358,161	695,565
HARDY	1,500	348,083	39,306	388,889
HARRISON	64,236	3,433,531	731,749	4,229,516
JACKSON	10,155	762,620	128,183	900,958
JEFFERSON	2,181	453,369	187,105	642,655
KANAWHA	142,498	3,519,579	5,963,979	9,626,056
LEWIS	18,600	1,067,236	118,411	1,204,247
LINCOLN	10,400	1,156,404	49,851	1,216,655
LOGAN	15,046	981,588	298,383	1,295,017
MARION	29,578	668,684	708,295	1,406,557
MARSHALL	16,851	703,761	201,962	922,574
MASON	24,160	2,789,828	112,617	2,926,605
MC DOWELL	14,178	1,430,656	450,806	1,895,640
MERCER	17,127	1,185,323	1,256,615	2,459,065
MINERAL	6,342	410,785	200,742	617,869
MINGO	13,826	1,507,743	488,750	2,010,319

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PUBLIC UTILITIES

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS III	CLASS IV	TOTAL UTILITY
MONONGALIA	39,908	1,670,360	410,513	2,120,781
MONROE	3,251	362,515	49,157	414,923
MORGAN	2,219	267,591	62,332	332,142
NICHOLAS	13,259	498,895	92,537	604,691
OHIO	27,836	137,041	794,004	958,881
PENDLETON	2,752	178,617	14,035	195,404
PLEASANTS	29,388	2,176,088	37,181	2,242,657
POCAHONTAS	4,210	192,597	56,458	253,265
PRESTON	25,092	1,028,816	140,227	1,194,135
PUTNAM	24,740	2,388,291	112,993	2,526,024
RALEIGH	31,273	1,727,081	673,167	2,431,521
RANDOLPH	14,144	670,482	158,793	843,419
RITCHIE	5,537	277,425	39,714	322,676
ROANE	7,751	507,967	34,210	549,928
SUMMERS	3,078	385,609	138,711	527,398
TAYLOR	5,623	265,906	94,805	366,334
TUCKER	4,327	110,440	35,684	150,451
TYLER	7,382	331,387	66,778	405,547
UPSHUR	13,333	605,050	142,864	761,247
WAYNE	20,188	1,712,304	409,283	2,141,775
WEBSTER	2,566	112,552	56,904	172,022
WETZEL	20,080	1,085,198	190,605	1,295,883
WIRT	2,974	126,922	18,202	148,098
WOOD	37,413	753,725	764,515	1,555,653
WYOMING	13,662	1,156,291	162,811	1,332,764
TOTALS	912,685	49,560,665	19,533,302	70,006,652

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL ALL PROPERTY
BARBOUR	46,137	228,063	2,334,810	329,920	2,938,930
BERKELEY	195,937	1,344,057	6,192,073	1,723,832	9,455,899
BOONE	171,332	318,327	8,523,738	532,256	9,545,653
BRAXTON	45,077	219,284	1,676,805	310,314	2,251,480
BROOKE	90,798	767,932	1,818,366	4,663,482	7,340,578
CABELL	1,112,736	2,160,146	5,852,863	12,443,285	21,569,030
CALHOUN	9,801	169,277	1,553,604	144,707	1,877,389
CLAY	16,662	132,269	1,632,171	98,478	1,879,580
DODDRIDGE	31,048	148,419	1,981,748	99,631	2,260,846
FAYETTE	217,916	1,292,544	5,828,424	2,554,458	9,893,342
GILMER	73,786	220,809	2,583,622	316,916	3,195,133
GRANT	45,616	221,177	2,436,863	306,434	3,010,090
GREENBRIER	297,643	564,491	2,706,809	1,638,644	5,207,587
HAMPSHIRE	64,894	506,511	1,378,290	382,114	2,331,809
HANCOCK	184,578	1,002,173	2,198,208	6,519,902	9,904,861
HARDY	70,990	305,743	853,591	526,483	1,756,807
HARRISON	519,875	1,820,921	9,614,533	5,784,700	17,740,029
JACKSON	76,749	859,459	4,593,308	1,009,231	6,538,747
JEFFERSON	172,531	1,289,364	2,451,135	1,234,056	5,147,086
KANAWHA	2,711,053	8,285,390	20,516,269	34,848,303	66,361,015
LEWIS	127,478	351,887	3,302,399	714,279	4,496,043
LINCOLN	39,534	414,631	3,415,270	201,223	4,070,658
LOGAN	308,529	325,565	8,932,323	919,987	10,486,404
MARION	274,645	2,378,074	5,339,206	5,182,694	13,174,619
MARSHALL	114,275	866,425	12,222,277	2,261,414	15,464,391
MASON	91,541	559,267	5,592,169	552,915	6,795,892
MC DOWELL	253,850	298,490	5,358,555	1,682,221	7,593,116
MERCER	448,802	2,701,626	4,966,062	5,184,506	13,300,996
MINERAL	71,440	1,366,318	1,962,109	1,021,310	4,421,177
MINGO	211,746	419,796	5,925,086	1,346,000	7,902,628

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
ALL PROPERTY

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL ALL PROPERTY
MONONGALIA	334,427	1,725,048	7,427,389	4,201,394	13,688,258
MONROE	42,421	325,109	700,838	168,694	1,237,062
MORGAN	45,900	534,666	1,307,809	263,537	2,151,912
NICHOLAS	153,421	408,628	3,651,914	818,356	5,032,319
OHIO	700,819	1,695,161	983,137	7,971,268	11,350,385
PENDLETON	41,069	148,760	491,113	92,369	773,311
PLEASANTS	46,074	161,264	5,494,359	344,007	6,045,704
POCAHONTAS	33,212	265,394	1,282,770	162,235	1,743,611
PRESTON	167,948	766,844	3,281,901	817,837	5,034,530
PUTNAM	129,328	2,420,379	9,378,254	904,764	12,832,725
RALEIGH	530,811	1,976,552	9,244,784	4,470,437	16,222,584
RANDOLPH	99,405	420,395	2,941,357	1,001,355	4,462,512
RITCHIE	26,712	216,897	1,383,077	332,921	1,959,607
ROANE	60,719	478,137	1,369,655	384,848	2,293,359
SUMMERS	35,076	250,860	731,940	416,857	1,434,733
TAYLOR	55,008	321,005	1,413,491	635,639	2,425,143
TUCKER	29,472	99,986	826,361	230,578	1,186,397
TYLER	176,949	224,557	1,448,362	447,158	2,297,026
UPSHUR	76,064	452,387	4,312,217	771,232	5,611,900
WAYNE	141,941	910,947	5,071,966	1,990,083	8,114,937
WEBSTER	21,140	135,978	1,739,792	241,805	2,138,715
WETZEL	74,528	1,074,126	2,150,600	1,751,358	5,050,612
WIRT	25,882	148,912	803,493	109,393	1,087,680
WOOD	552,254	3,675,148	7,271,485	8,569,006	20,067,893
WYOMING	103,192	231,823	5,575,766	662,168	6,572,949
T O T A L S	11,800,771	50,607,398	224,026,516	132,292,994	418,727,679

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

STATE PURPOSES	
COUNTY	TOTAL
BARBOUR	15,189
BERKELEY	37,870
BOONE	35,767
BRAXTON	14,308
BROOKE	20,243
CABELL	72,529
CALHOUN	11,444
CLAY	11,719
DODDRIDGE	9,637
FAYETTE	32,898
GILMER	13,818
GRANT	18,833
GREENBRIER	24,010
HAMPSHIRE	11,438
HANCOCK	28,526
HARDY	8,159
HARRISON	66,107
JACKSON	26,106
JEFFERSON	20,392
KANAWHA	211,957
LEWIS	22,019
LINCOLN	13,839
LOGAN	42,477
MARION	49,808
MARSHALL	61,927
MASON	27,524
MC DOWELL	27,847
MERCER	42,606
MINERAL	15,529
MINGO	24,419

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

STATE PURPOSES

COUNTY	TOTAL
MONONGALIA	49,308
MONROE	5,786
MORGAN	7,445
NICHOLAS	22,440
OHIO	34,291
PENDLETON	4,950
PLEASANTS	25,012
POCAHONTAS	11,285
PRESTON	19,811
PUTNAM	49,279
RALEIGH	55,694
RANDOLPH	18,526
RITCHIE	12,114
ROANE	12,368
SUMMERS	8,438
TAYLOR	10,903
TUCKER	6,614
TYLER	8,085
UPSHUR	21,201
WAYNE	24,689
WEBSTER	12,887
WETZEL	16,019
WIRT	4,558
WOOD	69,065
WYOMING	26,427
STATE TOTAL	1,556,140

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1986 TAX YEAR
1986-87 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		COUNTY PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	869,101	0	0	0	869,101
BERKELEY	2,166,470	0	0	0	2,166,470
BOONE	2,046,144	0	0	0	2,046,144
BRAXTON	818,681	0	0	0	818,681
BROOKE	1,158,184	560,056	0	0	1,718,240
CABELL	4,148,892	1,131,512	0	0	5,280,404
CALHOUN	654,930	107,623	0	0	762,553
CLAY	670,593	0	0	0	670,593
DODDRIDGE	551,581	82,154	0	0	633,735
FAYETTE	1,882,093	791,002	0	0	2,673,095
GILMER	790,686	138,228	0	0	928,914
GRANT	851,479	0	226,051	0	1,077,530
GREENBRIER	1,373,758	0	0	0	1,373,758
HAMPSHIRE	654,593	0	0	0	654,593
HANCOCK	1,631,966	474,752	0	0	2,106,718
HARDY	466,964	0	0	0	466,964
HARRISON	3,781,635	399,316	0	0	4,180,951
JACKSON	1,493,568	0	0	0	1,493,568
JEFFERSON	1,166,799	0	0	0	1,166,799
KANAWHA	12,124,134	6,062,065	0	0	18,186,199
LEWIS	1,259,847	0	0	0	1,259,847
LINCOLN	791,842	382,075	0	0	1,173,917
LOGAN	2,429,958	0	0	0	2,429,958
MARION	2,849,276	0	0	0	2,849,276
MARSHALL	3,034,711	0	0	0	3,034,711
MASON	1,574,691	0	0	0	1,574,691
MCDOWELL	1,593,140	0	0	0	1,593,140
MERCER	2,437,323	0	0	0	2,437,323
MINERAL	888,598	0	0	0	888,598
MINGO	1,397,047	0	0	0	1,397,047

STATE OF WEST VIRGINIA
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TAXES LEVIED

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DISTRIBUTION BY PURPOSE

		COUNTY PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	2,820,683	0	0	0	2,820,683
MONROE	331,177	0	0	0	331,177
MORGAN	426,168	213,082	0	0	639,250
NICHOLAS	1,283,938	0	0	0	1,283,938
OHIO	1,670,825	0	0	290,806	1,961,631
PENDLETON	283,302	0	0	0	283,302
PLEASANTS	1,430,895	0	0	0	1,430,895
POCAHONTAS	645,763	0	0	0	645,763
PRESTON	1,133,545	0	0	0	1,133,545
PUTNAM	2,819,020	0	0	0	2,819,020
RALEIGH	3,185,974	0	0	0	3,185,974
RANDOLPH	1,059,975	0	0	0	1,059,975
RITCHIE	693,228	0	0	0	693,228
ROANE	707,670	0	0	0	707,670
SUMMERS	482,843	0	0	0	482,843
TAYLOR	623,893	0	0	0	623,893
TUCKER	378,655	0	0	0	378,655
TYLER	462,829	0	0	0	462,829
UPSHUR	1,212,992	0	0	0	1,212,992
WAYNE	1,412,468	0	0	0	1,412,468
WEBSTER	737,380	0	0	0	737,380
WETZEL	916,550	0	0	0	916,550
WIRT	261,013	0	0	0	261,013
WOOD	3,950,817	0	0	0	3,950,817
WYOMING	1,511,921	0	0	0	1,511,921
COUNTY TOTAL	88,002,208	10,341,865	226,051	290,806	98,860,930

STATE OF WEST VIRGINIA
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DISTRIBUTION BY PURPOSE

	SCHOOL PURPOSES				
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	1,394,814	0	568,255	0	1,963,069
BERKELEY	3,476,962	3,030,030	383,292	0	6,890,284
BOONE	3,283,848	3,283,848	736,893	0	7,304,589
BRAXTON	1,313,899	0	0	0	1,313,899
BROOKE	1,858,768	1,858,768	1,213,258	0	4,930,794
CABELL	6,223,338	6,658,535	0	435,195	13,317,068
CALHOUN	1,051,094	0	0	0	1,051,094
CLAY	1,076,237	0	92,846	0	1,169,083
DODDRIDGE	885,231	708,185	0	0	1,593,416
FAYETTE	3,020,565	3,020,565	569,890	0	6,611,020
GILMER	1,268,971	888,555	0	0	2,157,526
GRANT	1,729,336	0	55,003	0	1,784,339
GREENBRIER	2,204,740	1,102,367	0	0	3,307,107
HAMPSHIRE	1,050,557	525,507	0	0	1,576,064
HANCOCK	2,619,136	2,619,136	1,493,875	0	6,732,147
HARDY	749,432	0	373,570	0	1,123,002
HARRISON	6,069,132	6,069,132	0	0	12,138,264
JACKSON	2,397,024	2,397,024	0	0	4,794,048
JEFFERSON	1,872,593	1,631,889	197,455	0	3,701,937
KANAWHA	19,457,968	19,457,968	0	0	38,915,936
LEWIS	2,021,927	1,010,961	0	0	3,032,888
LINCOLN	1,270,828	1,270,828	299,567	0	2,841,223
LOGAN	3,899,832	3,899,832	0	0	7,799,664
MARION	4,572,793	4,572,793	0	0	9,145,586
MARSHALL	5,685,442	5,685,442	510,324	0	11,881,208
MASON	2,527,219	2,527,219	0	0	5,054,438
MCDOWELL	2,556,825	2,556,825	471,253	0	5,584,903
MERCER	3,911,651	3,911,651	2,040,193	0	9,863,495
MINERAL	1,426,109	1,426,109	376,565	0	3,228,783
MINGO	2,095,573	2,242,118	1,720,420	146,539	6,204,650

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		SCHOOL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	4,526,907	4,526,907	934,966	0	9,988,780
MONROE	496,767	322,839	0	34,735	854,341
MORGAN	683,956	596,039	177,319	0	1,457,314
NICHOLAS	2,060,587	897,855	545,895	0	3,504,337
OHIO	3,148,231	3,148,231	1,253,801	0	7,550,263
PENDLETON	454,671	0	0	0	454,671
PLEASANTS	2,296,441	1,996,252	196,118	0	4,488,811
POCAHONTAS	1,036,385	0	0	0	1,036,385
PRESTON	1,819,225	1,819,225	0	0	3,638,450
PUTNAM	4,524,236	4,524,236	617,027	0	9,665,499
RALEIGH	5,113,157	5,113,157	1,898,215	0	12,124,529
RANDOLPH	1,701,150	1,037,739	421,765	0	3,160,654
RITCHIE	1,112,561	0	0	0	1,112,561
ROANE	1,135,739	0	328,099	0	1,463,838
SUMMERS	774,914	0	0	0	774,914
TAYLOR	1,001,286	500,640	140,919	0	1,642,845
TUCKER	607,702	0	127,627	0	735,329
TYLER	742,797	742,797	203,254	0	1,688,848
UPSHUR	1,946,728	1,946,728	317,240	0	4,210,696
WAYNE	2,266,867	2,266,867	1,714,718	0	6,248,452
WEBSTER	1,183,420	0	137,159	0	1,320,579
WETZEL	1,470,969	1,103,066	1,215,232	0	3,789,267
WIRT	418,899	377,099	0	0	795,998
WOOD	6,340,653	6,340,653	1,013,948	0	13,695,254
WYOMING	2,267,886	2,426,478	0	158,589	4,852,953
SCHOOL TOTAL	142,103,978	122,042,095	22,345,961	775,058	287,267,092

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DISTRIBUTION BY PURPOSE

COUNTY	CURRENT EXPENSES	MUNICIPAL PURPOSES EXCESS LEVY	MUNICIPAL PURPOSES BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	81,429	0	10,142	0	91,571
BERKELEY	361,275	0	0	0	361,275
BOONE	113,051	46,102	0	0	159,153
BRAXTON	98,310	6,282	0	0	104,592
BROOKE	671,301	0	0	0	671,301
CABELL	1,566,868	658,755	673,406	0	2,899,029
CALHOUN	34,866	17,432	0	0	52,298
CLAY	28,185	0	0	0	28,185
DODDRIDGE	24,058	0	0	0	24,058
FAYETTE	466,821	96,470	13,038	0	576,329
GILMER	65,459	29,416	0	0	94,875
GRANT	88,921	40,467	0	0	129,388
GREENBRIER	390,879	111,833	0	0	502,712
HAMPSHIRE	89,714	0	0	0	89,714
HANCOCK	1,023,832	13,638	0	0	1,037,470
HARDY	108,919	49,763	0	0	158,682
HARRISON	1,188,967	165,740	0	0	1,354,707
JACKSON	216,478	0	8,547	0	225,025
JEFFERSON	257,958	0	0	0	257,958
KANAWHA	4,438,749	2,852,400	1,755,774	0	9,046,923
LEWIS	181,289	0	0	0	181,289
LINCOLN	41,679	0	0	0	41,679
LOGAN	214,305	0	0	0	214,305
MARION	1,129,949	0	0	0	1,129,949
MARSHALL	416,298	36,507	33,740	0	486,545
MASON	139,239	0	0	0	139,239
MC DOWELL	319,546	67,680	0	0	387,226
MERCER	920,129	0	37,443	0	957,572
MINERAL	198,606	89,661	0	0	288,267
MINGO	196,112	56,514	23,886	0	276,512

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		MUNICIPAL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	773,219	0	56,268	0	829,487
MONROE	42,679	3,079	0	0	45,758
MORGAN	47,903	0	0	0	47,903
NICHOLAS	187,722	33,882	0	0	221,604
OHIO	1,237,474	348,400	218,326	0	1,804,200
PENDLETON	30,388	0	0	0	30,388
PLEASANTS	76,029	24,957	0	0	100,986
POCAHONTAS	50,178	0	0	0	50,178
PRESTON	188,590	54,134	0	0	242,724
PUTNAM	232,827	63,643	2,457	0	298,927
RALEIGH	853,467	2,920	0	0	856,387
RANDOLPH	223,357	0	0	0	223,357
RITCHIE	97,823	43,881	0	0	141,704
ROANE	89,992	0	19,491	0	109,483
SUMMERS	105,710	56,179	6,649	0	168,538
TAYLOR	147,502	0	0	0	147,502
TUCKER	65,799	0	0	0	65,799
TYLER	105,051	32,213	0	0	137,264
UPSHUR	149,120	17,891	0	0	167,011
WAYNE	272,402	120,869	36,057	0	429,328
WEBSTER	67,869	0	0	0	67,869
WETZEL	328,776	0	0	0	328,776
WIRT	26,111	0	0	0	26,111
WOOD	1,705,389	647,368	0	0	2,352,757
WYOMING	131,641	50,007	0	0	181,648
MUNICIPAL TOTAL	22,310,210	5,838,083	2,895,224	0	31,043,517

STATE OF WEST VIRGINIA
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COUNTY	CURRENT EXPENSES	ALL PURPOSES EXCESS LEVY	ALL PURPOSES BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	2,360,533	0	578,397	0	2,938,930
BERKELEY	6,042,577	3,030,030	383,292	0	9,455,899
BOONE	5,478,810	3,329,950	736,893	0	9,545,653
BRAXTON	2,245,198	6,282	0	0	2,251,480
BROOKE	3,708,496	2,418,824	1,213,258	0	7,340,578
CABELL	12,011,627	8,448,802	673,406	435,195	21,569,030
CALHOUN	1,752,334	125,055	0	0	1,877,389
CLAY	1,786,734	0	92,846	0	1,879,580
DODDRIDGE	1,470,507	790,339	0	0	2,260,846
FAYETTE	5,402,377	3,908,037	582,928	0	9,893,342
GILMER	2,138,934	1,056,199	0	0	3,195,133
GRANT	2,688,569	40,467	281,054	0	3,010,090
GREENBRIER	3,993,387	1,214,200	0	0	5,207,587
HAMPSHIRE	1,806,302	525,507	0	0	2,331,809
HANCOCK	5,303,460	3,107,526	1,493,875	0	9,904,861
HARDY	1,333,474	49,763	373,570	0	1,756,807
HARRISON	11,105,841	6,634,188	0	0	17,740,029
JACKSON	4,133,176	2,397,024	8,547	0	6,538,747
JEFFERSON	3,317,742	1,631,889	197,455	0	5,147,086
KANAWHA	36,232,808	28,372,433	1,755,774	0	66,361,015
LEWIS	3,485,082	1,010,961	0	0	4,496,043
LINCOLN	2,118,188	1,652,903	299,567	0	4,070,658
LOGAN	6,586,572	3,899,832	0	0	10,486,404
MARION	8,601,826	4,572,793	0	0	13,174,619
MARSHALL	9,198,378	5,721,949	544,064	0	15,464,391
MASON	4,268,673	2,527,219	0	0	6,795,892
MC DOWELL	4,497,358	2,624,505	471,253	0	7,593,116
MERCER	7,311,709	3,911,651	2,077,636	0	13,300,996
MINERAL	2,528,842	1,515,770	376,565	0	4,421,177
MINGO	3,713,151	2,298,632	1,744,306	146,539	7,902,628

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		ALL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	8,170,117	4,526,907	991,234	0	13,688,258
MONROE	876,409	325,918	0	34,735	1,237,062
MORGAN	1,165,472	809,121	177,319	0	2,151,912
NICHOLAS	3,554,687	931,737	545,895	0	5,032,319
OHIO	6,090,821	3,496,631	1,472,127	290,806	11,350,385
PENDLETON	773,311	0	0	0	773,311
PLEASANTS	3,828,377	2,021,209	196,118	0	6,045,704
POCAHONTAS	1,743,611	0	0	0	1,743,611
PRESTON	3,161,171	1,873,359	0	0	5,034,530
PUTNAM	7,625,362	4,587,879	619,484	0	12,832,725
RALEIGH	9,208,292	5,116,077	1,898,215	0	16,222,584
RANDOLPH	3,003,008	1,037,739	421,765	0	4,462,512
RITCHIE	1,915,726	43,881	0	0	1,959,607
ROANE	1,945,769	0	347,590	0	2,293,359
SUMMERS	1,371,905	56,179	6,649	0	1,434,733
TAYLOR	1,783,584	500,640	140,919	0	2,425,143
TUCKER	1,058,770	0	127,627	0	1,186,397
TYLER	1,318,762	775,010	203,254	0	2,297,026
UPSHUR	3,330,041	1,964,619	317,240	0	5,611,900
WAYNE	3,976,426	2,387,736	1,750,775	0	8,114,937
WEBSTER	2,001,556	0	137,159	0	2,138,715
WETZEL	2,732,314	1,103,066	1,215,232	0	5,050,612
WIRT	710,581	377,099	0	0	1,087,680
WOOD	12,065,924	6,988,021	1,013,948	0	20,067,893
WYOMING	3,937,875	2,476,485	0	158,589	6,572,949
GRAND TOTAL	253,972,536	138,222,043	25,467,236	1,065,864	418,727,679

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1977					
Real Estate.	--	2,216,196,152	964,544,469	977,140,110	4,157,880,731
Personal Property.	831,476,898	80,146,897	1,924,291,816	1,009,993,365	3,845,908,976
Public Utility Property. .	48,750,000	--	1,385,805,200	420,818,000	1,855,373,200
Total	880,226,898	2,296,343,049	4,274,641,485	2,407,951,475	9,859,162,907
1978					
Real Estate. . .*494,168,788	--	2,400,185,765	1,245,757,576	1,077,410,334	4,723,353,675
Personal Property.	920,998,141	88,059,001	2,302,164,118	1,108,143,102	4,419,364,362
Public Utility Property. .	51,329,100	--	1,465,806,800	439,587,900	1,956,723,800
Total	972,327,241	2,488,244,766	5,013,728,494	2,625,141,336	11,099,441,837
1979					
Real Estate. . .*439,019,062	--	2,569,767,526	1,396,429,804	1,113,564,383	5,079,761,713
Personal Property.	968,980,735	88,439,474	2,596,925,881	1,200,727,601	4,855,073,691
Public Property.	48,898,900	--	1,499,518,400	463,774,600	2,012,191,900
Total	1,017,879,635	2,658,207,000	5,492,874,085	2,778,066,584	11,947,027,304
1980					
Real Estate. . .*462,896,294	--	2,760,295,781	1,502,109,512	1,171,309,007	5,433,714,300
Personal Property.	1,079,984,627	92,766,557	2,910,027,849	1,300,391,087	5,383,170,120
Public Utility Property. .	62,830,700	--	1,567,850,200	489,418,100	2,120,099,000
Total	1,142,815,327	2,853,062,338	5,979,987,561	2,961,118,194	12,936,983,420
1981					
Real Estate. . .*473,609,764	--	2,987,669,834	1,640,950,982	1,232,732,914	5,861,353,730
Personal Property.	1,170,620,233	97,563,500	3,177,214,304	1,369,185,073	5,814,583,110
Public Utility Property. .	79,628,500	--	1,689,811,100	529,860,500	2,299,300,100
Total	1,250,248,733	3,085,233,334	6,507,976,386	3,131,778,487	13,975,236,940

*Total Homestead Exemption Not Included In Other Totals

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1982					
Real Estate. . .*339,127,056	--	3,365,774,697	1,976,362,800	1,463,407,638	6,805,545,135
Personal Property.	1,362,677,810	104,603,197	3,871,204,801	1,570,888,894	6,909,374,702
Public Utility Property. .	101,221,100	--	1,937,293,400	591,378,200	2,629,892,700
Total	1,463,898,910	3,470,377,894	7,784,861,001	3,625,674,732	16,344,812,537
1983					
Real Estate. . .*934,498,853	--	3,376,796,694	2,073,820,293	1,506,323,018	6,956,940,005
Personal Property.*9,437,729	1,403,761,183	114,893,386	4,208,329,366	1,561,803,769	7,288,787,704
Public Utility Property. .	102,084,200	--	1,992,227,600	609,585,600	2,703,897,400
Total	1,505,845,383	3,491,690,080	8,274,377,259	3,677,712,387	16,949,625,109
1984					
Real Estate. .*1,051,804,852	--	3,425,327,917	2,153,171,781	1,560,823,223	7,139,322,921
Personal Property*10,951,850	1,328,973,533	112,523,332	4,252,018,730	1,609,695,077	7,303,210,672
Public Utility Property. .	101,634,900	--	2,029,720,000	596,958,700	2,728,313,600
Total	1,430,608,433	3,537,851,249	8,434,910,511	3,767,477,000	17,170,847,193
1985					
Real Estate. .*1,077,433,995	--	3,483,709,132	2,198,868,942	1,593,866,503	7,276,444,577
Personal Prop. . *11,151,926	1,390,447,156	106,951,304	4,487,542,307	1,701,317,497	7,686,258,264
Public Utility Property. .	113,777,600	--	2,045,830,300	606,187,200	2,765,795,100
Total	1,504,224,756	3,590,660,436	8,732,241,549	3,901,371,200	17,728,497,941
1986					
Real Estate. .*1,147,335,766	--	3,603,557,063	2,325,520,092	1,674,051,846	7,603,129,001
Personal Prop. . *13,052,077	1,450,876,031	103,309,471	4,835,069,252	1,807,328,875	8,196,583,629
Public Utility Property. .	128,856,000	--	2,063,116,300	610,744,100	2,802,716,400
Total	1,579,732,031	3,706,866,534	9,223,705,644	4,092,124,821	18,602,429,030

*Total Homestead Exemption Not Included In Other Totals

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1977					
Real Estate.	--	31,422,822	24,558,127	31,639,876	87,620,825
Personal Property.	6,399,785	1,046,561	49,199,860	32,588,887	89,235,093
Public Utility Property. .	348,514	--	34,520,271	13,476,621	48,345,406
Total	6,748,299	32,469,383	108,278,258	77,705,384	225,201,324
1978					
Real Estate.	--	33,568,466	31,169,742	34,432,877	99,171,085
Personal Property.	6,989,117	1,119,357	57,863,769	35,197,319	101,169,562
Public Utility Property. .	362,842		36,386,650	13,873,577	50,623,069
Total	7,351,959	34,687,823	125,420,161	83,503,773	250,963,716
1979					
Real Estate.	--	35,713,050	34,536,809	35,515,859	105,765,718
Personal Property.	7,317,503	1,138,342	64,880,600	38,154,242	111,490,687
Public Utility Property. .	346,338	--	37,004,021	14,623,141	51,973,500
Total	7,663,841	36,851,392	136,421,430	88,293,242	269,229,905
1980					
Real Estate.	--	38,739,517	37,681,064	37,990,002	114,410,583
Personal Property.	8,241,060	1,216,457	73,578,580	41,657,926	124,694,023
Public Utility Property. .	451,418	--	38,913,748	15,803,668	55,168,834
Total	8,692,478	39,955,974	150,173,392	95,451,596	294,273,440
1981					
Real Estate.	--	41,567,164	40,877,602	40,044,746	122,489,512
Personal Property.	8,903,025	1,245,244	79,671,933	44,194,864	134,015,066
Public Utility Property. .	572,375	--	41,745,854	17,091,946	59,410,175
Total	9,475,400	42,812,408	162,295,389	101,331,556	315,914,753

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1982					
Real Estate.	--	46,175,663	48,561,390	46,650,639	141,387,682
Personal Property.	10,189,155	1,373,961	95,445,231	51,103,806	158,112,153
Public Utility Property. .	709,693	--	47,477,787	18,793,088	66,980,568
Total	10,898,848	47,549,624	191,484,408	116,547,533	366,480,403
1983					
Real Estate.	--	46,681,758	51,053,557	48,861,946	146,597,261
Personal Property.	10,655,053	1,492,651	104,259,486	50,922,750	167,329,940
Public Utility Property. .	726,831	--	48,876,296	19,514,858	69,117,985
Total	11,381,884	48,174,409	204,189,339	119,299,554	383,045,186
1984					
Real Estate.	--	47,209,097	52,758,449	50,658,532	150,626,078
Personal Property.	10,095,832	1,457,529	105,188,949	52,470,996	169,213,306
Public Utility Property. .	720,375	--	49,847,952	19,139,225	69,707,552
Total	10,816,207	48,666,626	207,795,350	122,268,753	389,546,936
1985					
Real Estate.	--	47,980,946	53,605,572	51,810,589	153,397,107
Personal Property.	10,458,651	1,399,792	110,931,957	55,584,267	178,374,667
Public Utility Property. .	815,393	--	49,567,145	19,486,602	69,869,140
Total	11,274,044	49,380,738	214,104,674	126,881,458	401,640,914
1986					
Real Estate.	--	49,272,279	56,349,548	54,177,282	159,799,109
Personal Property.	10,888,086	1,335,119	118,116,303	58,582,410	188,921,918
Public Utility Property. .	912,685	--	49,560,665	19,533,302	70,006,652
Total	11,800,771	50,607,398	224,026,516	132,292,994	418,727,679

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION - EACH CLASS OF PROPERTY

	Class I	Class II	Class III	Class IV	All Property
1977	.77	1.41	2.53	3.23	2.28
1978	.76	1.39	2.50	3.18	2.26
1979	.75	1.39	2.49	3.18	2.25
1980	.76	1.40	2.51	3.22	2.28
1981	.75	1.39	2.49	3.24	2.26
1982	.74	1.37	2.45	3.21	2.24
1983	.75	1.37	2.46	3.24	2.25
1984	.76	1.38	2.46	3.25	2.27
1985	.75	1.38	2.45	3.25	2.27
1986	.75	1.37	2.43	3.23	2.25

DISTRIBUTION OF TAXES LEVIED 1986

	STATE	COUNTY	SCHOOLS	MUNICIPAL	TOTAL
Real Estate.	593.870	37,728,312	109,629,785	11,847,142	159,799,109
Personal Property.	702,101	44,604,160	129,609,416	14,006,241	188,921,918
Public Utility Property. .	260,169	16,528,458	48,027,891	5,190,134	70,006,652
Total	1,556,140	98,860,930	287,267,092	31,043,517	418,727,679

DISTRIBUTION OF TAXES LEVIED BY PURPOSE

	1977	1978	1979	1980	1981
FOR					
State Current	805,062	912,408	985,058	1,065,384	1,149,921
County.	48,149,126	53,911,439	58,217,704	64,697,292	71,581,670
School.	158,528,843	176,865,855	189,393,040	206,533,328	219,871,776
Municipal	17,718,293	19,274,014	20,634,040	21,977,436	23,311,386
Total.	225,201,324	250,963,716	269,229,842	294,273,440	315,914,753

	1982	1983	1984	1985	1986
FOR					
State Current	1,351,432	1,407,170	1,432,621	1,480,222	1,556,140
County.	83,949,199	89,686,469	90,672,494	94,016,793	98,860,930
School.	252,322,267	264,161,777	268,691,816	276,488,555	287,267,092
Municipal	28,857,505	27,789,770	28,750,005	29,655,344	31,043,517
Total.	366,480,403	383,045,186	389,546,936	401,640,914	418,727,679

DISTRIBUTION OF TAXES LEVIED BY PERCENTAGES

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
ON										
Real Estate	38.9	39.5	39.3	39.	38.8	38.6	38.3	38.7	38.2	38.2
Personal Property	39.6	40.3	41.4	42.4	42.4	43.1	43.7	43.4	44.4	45.1
Public Utility Property .	21.5	20.2	19.3	18.6	18.8	18.3	18.	17.9	17.4	16.7
Total.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FOR										
State Current	.36	.36	.37	.36	.36	.37	.37	.37	.37	.37
County.	21.38	21.48	21.62	21.98	22.66	23.03	23.41	23.28	23.41	23.61
School.	70.39	70.47	70.35	70.18	69.60	69.23	68.97	68.97	68.84	68.61
Municipal	7.87	7.69	7.66	7.48	7.38	7.37	7.25	7.38	7.38	7.41
Total.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION

	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
State Current	.008	.008	.008	.008	.C08	.009	.008	.008	.008	.008
County.	.488	.486	.486	.5	.512	.516	.527	.528	.530	.531
School.	1.608	1.594	1.584	1.596	1.573	1.550	1.552	1.564	1.559	1.544
Municipal	.176	.172	.172	.176	.176	.165	.163	.167	.167	.167
Total.	2.28	2.26	2.25	2.28	2.26	2.24	2.25	2.27	2.26	2.25

PER CAPITA TAX

FOR	1977	1978	1979	1980	1981	1982	1983	1984	1985	1986
State	.46	.52	.56	.54	.58	.69	.72	.73	.76	.80
County	27.60	30.91	33.38	33.18	36.72	42.82	45.74	46.49	48.22	50.71
School	90.89	101.40	108.58	105.93	112.78	128.69	134.73	137.77	141.81	147.34
Municipal.	10.15	11.05	11.83	11.27	11.96	14.71	14.17	14.74	15.21	15.92
Total	129.10	143.88	154.35	150.92	162.04	186.91	195.36	199.73	206.00	214.77

Rates of Levy

State, County, School and Municipal

FISCAL YEAR ENDING

JUNE 30, 1988

STATE OF WEST VIRGINIA

TAX DEPARTMENT

OFFICE OF CHIEF INSPECTOR

GUIDE TO COUNTY, SCHOOL, AND MUNICIPAL LEVY RATES
(ALL RATES OF LEVY IN CENTS PER 100 VALUATION)

1. State Current - .25 for Class 1; .50 for Class 2, and 1.00 for Class 3 and 4 set by Code of West Virginia.

2. County Current - Maximum for Class 1 is 14.3, Class 2 is 28.6, Classes 3 and 4 is 57.2.

3. County Bonds - Rate is determined by amount of money that must be raised for the bond. Total of Bond Rate and County Current can be no more than the maximum rates of 14.3, 28.6 and 57.2.

4. County Excess Levy - Can be imposed for up to 3 years if such levy is approved by 60% of the voters in special levy election. Maximum rates are 50 per cent (50%) of maximum current rate (7.15 for Class 1, 14.3 for Class 2 and 28.6 for Classes 3 and 4).

5. Public Improvement - Total of County Current, Bonds and Public improvements can not exceed maximum levy rates stated in #2, above.

6. County Total - Total of County Current, County Bonds, County Excess Levy and Public Improvement. These total rates may never exceed 21.45 for Class 1, 42.9 for Class 2, and 85.8 for Classes 3 and 4.

7. School Current - Maximum rates are: 22.95 for Class 1, 45.90 for Class 2, and 91.80 for Classes 3 and 4.

8. School Bonds - Rate is determined by amount of money that must be raised for the bond. Rate is in addition to the School Current rate.

9. School Excess Levy - Can be imposed for up to 5 years if such a levy is approved by a majority of the voters in a special levy election. Maximum rates are 100% of School Current maximum.

10. Permanent Improvements - Total of School Current and Permanent Improvements can not exceed maximum.

11. Total Schools - Total of School Current, School Bonds, School Excess Levy, and Permanent Improvements.

12. Total State, County and School - Rate to be charged for taxes on property listed outside a municipality.

13. Municipal Current - Maximum rates are 12.5 for Class 1, 25 for Class 2, and 50 for Class 4.

14. Municipal Bonds - Rates determined by amount of money that must be raised for the bond. Total Bond and Municipal Current can not exceed maximum.

15. Municipal Excess Levy - Can be imposed for up to 3 years if such a levy is approved by 60% of the voters in a special levy election. Maximum rates are 50% of Municipal Current or 6.25 for Class 1, 12.5 for Class 2, and 25 for Class 4.

16. Total Municipal - Total of Municipal Current, Municipal Bonds, and Excess Levy. These rates can never exceed 18.75 for Class 1, 37.5 for Class 2, and 75.0 for Class 4.

17. Grand Total - Rate to be charged for taxes on property listed inside a municipality.

CLASSIFICATION OF PROPERTY

For ad valorem tax purposes, property is classified as follows:

Class I	All tangible personal property employed exclusively in agriculture, including horticulture and grazing; all products of agriculture, including livestock, while owned by the producer; all notes, bonds, and accounts receivable, stocks and any other evidences of indebtedness.
Class II	All property owned, used and occupied by the owner exclusively for residential purposes; all farms, including land used for horticulture and grazing, occupied and cultivated by their owners or bona fide tenants.
Class III	All real and personal property situated outside of municipalities, exculsive of Classes I and II.
Class IV	All real and personal property situated inside of municipalities, exclusive of Classes I and II.

Total levy rates by class vary between counties. The rate of Class II property is two times that of Class I and the rates of Classes III and IV property are four times that of Class I.

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
BARBOUR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BERKELEY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BOONE	.25	.50	1.00	14.30	28.60	57.20				3.15	6.30	12.60	17.45	34.90	69.80
BRAXTON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
BROOKE	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
CABELL	.25	.50	1.00	14.30	28.60	57.20				3.90	7.80	15.60	18.20	36.40	72.80
CALHOUN	.25	.50	1.00	14.30	28.60	57.20				2.35	4.70	9.40	16.65	33.30	66.60
CLAY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
DODDRIDGE	.25	.50	1.00	14.30	28.60	57.20				6.22	12.44	24.88	20.52	41.04	82.08
FAYETTE	.25	.50	1.00	14.30	28.60	57.20				6.01	12.02	24.04	20.31	40.62	81.24
GILMER	.25	.50	1.00	14.30	28.60	57.20				1.81	3.62	7.24	16.11	32.22	64.44
GRANT	.25	.50	1.00	12.50	25.00	50.00	1.80	3.60	7.20				14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1988

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
GREENBRIER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HAMPSHIRE	.25	.50	1.00	14.30	28.60	57.20				0.75	1.50	3.00	15.05	30.10	60.20
HANCOCK	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HARDY	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
HARRISON	.25	.50	1.00	14.30	28.60	57.20				1.51	3.02	6.04	15.81	31.62	63.24
JACKSON	.25	.50	1.00	14.30	28.60	57.20				2.92	5.84	11.68	17.22	34.44	68.88
JEFFERSON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
KANAWHA	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
LEWIS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
LINCOLN	.25	.50	1.00	14.30	28.60	57.20				6.90	13.80	27.60	21.20	42.40	84.80
LOGAN	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
MARION	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR43
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
MARSHALL	.25	.50	1.00	13.60	27.20	54.40							13.60	27.20	54.40
MASON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MCDOWELL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MERCER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MINERAL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MINGO	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MONONGALIA	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MONROE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
MORGAN	.25	.50	1.00	14.30	28.60	57.20				7.15	14.30	28.60	21.45	42.90	85.80
NICHOLAS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
OHIO	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PENDLETON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1988

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLOR43
REPORT DATE: 11/27/89

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
PLEASANTS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
POCAHONTAS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PRESTON	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
PUTNAM	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RALEIGH	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RANDOLPH	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
RITCHIE	.25	.50	1.00	14.30	28.60	57.20				1.65	3.30	6.60	15.95	31.90	63.80
ROANE	.25	.50	1.00	14.30	28.60	57.20				4.24	8.48	16.96	18.54	37.08	74.16
SUMMERS	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TAYLOR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TUCKER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
TYLER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR STATE AND COUNTY
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR4B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	STATE CURRENT			COUNTY CURRENT			COUNTY BONDS			COUNTY EXCESS LEVY			COUNTY TOTALS		
	I	II	III, IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
UPSHUR	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WAYNE	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WEBSTER	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WETZEL	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WIRT	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WOOD	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20
WYOMING	.25	.50	1.00	14.30	28.60	57.20							14.30	28.60	57.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1988

(RATES OF LEVY IN CENTS PER $100 VALUATION)

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
BARBOUR	22.95	45.90	91.80	9.16	18.32	36.64				32.1100	64.220	128.44	46.6600	93.320	186.64
BERKELEY	22.95	45.90	91.80	2.19	4.38	8.76	20.0000	40.000	80.00	45.1400	90.280	180.56	59.6900	119.380	238.76
BOONE	22.95	45.90	91.80	4.83	9.66	19.32	22.9500	45.900	91.80	50.7300	101.460	202.92	68.4300	136.860	273.72
BRAXTON	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
BROOKE	22.95	45.90	91.80	15.25	30.50	61.00	22.9500	45.900	91.80	61.1500	122.300	244.60	82.8500	165.700	331.40
CABELL	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	64.3500	128.700	257.40
CALHOUN	22.95	45.90	91.80							22.9500	45.900	91.80	39.8500	79.700	159.40
CLAY	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
DODDRIDGE	22.95	45.90	91.80				18.3600	36.720	73.44	41.3100	82.620	165.24	62.0800	124.160	248.32
FAYETTE	22.95	45.90	91.80	4.07	8.14	16.28	22.9500	45.900	91.80	49.9700	99.940	199.88	70.5300	141.060	282.12
GILMER	22.95	45.90	91.80				16.0700	32.140	64.28	39.0200	78.040	156.08	55.3800	110.760	221.52
GRANT	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR58
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
GREENBRIER	22.95	45.90	91.80				11.4750	22.950	45.90	34.4250	68.850	137.70	48.9750	97.950	195.90
HAMPSHIRE	22.95	45.90	91.80				17.2200	34.440	68.88	40.1700	80.340	160.68	55.4700	110.940	221.88
HANCOCK	22.95	45.90	91.80	12.73	25.46	50.92	22.9500	45.900	91.80	58.6300	117.260	234.52	73.1800	146.360	292.72
HARDY	22.95	45.90	91.80	4.36	8.72	17.44				27.3100	54.620	109.24	41.8600	83.720	167.44
HARRISON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	61.9600	123.920	247.84
JACKSON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	63.3700	126.740	253.48
JEFFERSON	22.95	45.90	91.80	2.11	4.22	8.44	20.0000	40.000	80.00	45.0600	90.120	180.24	59.6100	119.220	238.44
KANAWHA	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	67.6000	135.200	270.40
LEWIS	22.95	45.90	91.80				11.4750	22.950	45.90	34.4250	68.850	137.70	48.9750	97.950	195.90
LINCOLN	22.95	45.90	91.80	5.46	10.92	21.84	22.9500	45.900	91.80	51.3600	102.720	205.44	72.8100	145.620	291.24
LOGAN	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	67.6000	135.200	270.40
MARION	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
MARSHALL	22.95	45.90	91.80	1.62	3.24	6.48	22.9500	45.900	91.80	47.5200	95.040	190.08	61.3700	122.740	245.48
MASON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
MCDOWELL	22.95	45.90	91.80	4.47	8.94	17.88	22.9500	45.900	91.80	50.3700	100.740	201.48	64.9200	129.840	259.68
MERCER	22.95	45.90	91.80	11.65	23.30	46.60	22.9500	45.900	91.80	57.5500	115.100	230.20	72.1000	144.200	288.40
MINERAL	22.95	45.90	91.80	3.20	6.40	12.80	22.9500	45.900	91.80	49.1000	98.200	196.40	63.6500	127.300	254.60
MINGO	22.95	45.90	91.80	14.82	29.64	59.28	22.9500	45.900	91.80	60.7200	121.440	242.88	75.2700	150.540	301.08
MONONGALIA	22.95	45.90	91.80	4.55	9.10	18.20	22.9500	45.900	91.80	50.4500	100.900	201.80	65.0000	130.000	260.00
MONROE	22.95	45.90	91.80				13.9400	27.880	55.76	36.8900	73.780	147.56	51.4400	102.880	205.76
MORGAN	22.95	45.90	91.80	5.81	11.62	23.80	20.0000	40.000	80.00	48.7600	97.520	195.60	70.4600	140.920	282.40
NICHOLAS	22.95	45.90	91.80	5.30	10.60	21.20	10.0000	20.000	40.00	38.2500	76.500	153.00	52.8000	105.600	211.20
OHIO	22.95	45.90	91.80	10.68	21.36	42.72	22.9500	45.900	91.80	56.5800	113.160	226.32	71.1300	142.260	284.52
PENDLETON	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: IXLGR5B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE,COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
PLEASANTS	22.95	45.90	91.80				19.9500	39.900	79.80	42.9000	85.800	171.60	57.4500	114.900	229.80
POCAHONTAS	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
PRESTON	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80
PUTNAM	22.95	45.90	91.80	3.13	6.26	12.52	22.9500	45.900	91.80	49.0300	98.060	196.12	63.5800	127.160	254.32
RALEIGH	22.95	45.90	91.80	7.04	14.08	28.16	22.9500	45.900	91.80	52.9400	105.880	211.76	67.4900	134.980	269.96
RANDOLPH	22.95	45.90	91.80	1.13	2.26	4.52	13.7700	27.540	55.08	37.8500	75.700	151.40	52.4000	104.800	209.60
RITCHIE	22.95	45.90	91.80							22.9500	45.900	91.80	39.1500	78.300	156.60
ROANE	22.95	45.90	91.80	6.56	13.12	26.24				29.5100	59.020	118.04	48.3000	96.600	193.20
SUMMERS	22.95	45.90	91.80							22.9500	45.900	91.80	37.5000	75.000	150.00
TAYLOR	22.95	45.90	91.80	3.12	6.24	12.48	11.4750	22.950	45.90	37.5450	75.090	150.18	52.0950	104.190	208.38
TUCKER	22.95	45.90	91.80	4.74	9.48	18.96				27.6900	55.380	110.76	42.2400	84.480	168.96
TYLER	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR BOARDS OF EDUCATIONS
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR5B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 VALUATION)

	SCHOOL CURRENT			SCHOOL BONDS			SCHOOL EXCESS LEVY			TOTAL SCHOOLS			TOTAL STATE, COUNTY, & SCHOOL		
	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV	I	II	III,IV
UPSHUR	22.95	45.90	91.80	4.11	8.22	16.44	22.9500	45.900	91.80	50.0100	100.020	200.04	64.5600	129.120	258.24
WAYNE	22.95	45.90	91.80	17.30	34.60	69.20	22.9500	45.900	91.80	63.2000	126.400	252.80	77.7500	155.500	311.00
WEBSTER	22.95	45.90	91.80	2.65	5.30	10.60				25.6000	51.200	102.40	40.1500	80.300	160.60
WETZEL	22.95	45.90	91.80	13.56	27.12	54.24	17.2100	34.420	68.84	53.7200	107.440	214.88	68.2700	136.540	273.08
WIRT	22.95	45.90	91.80				20.6600	41.320	82.64	43.6100	87.220	174.44	58.1600	116.320	232.64
WOOD	22.95	45.90	91.80	2.64	5.28	10.56	22.9500	45.900	91.80	48.5400	97.080	194.16	63.0900	126.180	252.36
WYOMING	22.95	45.90	91.80				22.9500	45.900	91.80	45.9000	91.800	183.60	60.4500	120.900	241.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR&B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
BARBOUR															
BELINGTON	12.50	25.00	50.00							12.500	25.000	50.00	59.1600	118.320	236.64
JUNIOR	12.50	25.00	50.00							12.500	25.000	50.00	59.1600	118.320	236.64
PHILIPPI	10.50	21.00	42.00	2.00	4.00	8.00				12.500	25.000	50.00	59.1600	118.320	236.64
BERKELEY															
HEDGESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.1900	144.380	288.76
MARTINSBURG	12.50	25.00	50.00							12.500	25.000	50.00	72.1900	144.380	288.76
BOONE															
DANVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	87.1800	174.360	348.72
MADISON	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	87.1800	174.360	348.72
SYLVESTER	12.50	25.00	50.00							12.500	25.000	50.00	80.9300	161.860	323.72
WHITESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	80.9300	161.860	323.72
BRAXTON															
BURNSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III.IV
FLATWOODS	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
GASSAWAY	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
SUTTON	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
BROOKE															
BEECH BOTTOM	12.50	25.00	50.00							12.500	25.000	50.00	95.3500	190.700	381.40
BETHANY	12.50	25.00	50.00							12.500	25.000	50.00	95.3500	190.700	381.40
FOLLANSBEE	12.50	25.00	50.00							12.500	25.000	50.00	95.3500	190.700	381.40
WEIRTON	12.50	25.00	50.00							12.500	25.000	50.00	95.3500	190.700	381.40
WELLSBURG	12.50	25.00	50.00							12.500	25.000	50.00	95.3500	190.700	381.40
CABELL															
BARBOURSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	83.1000	166.200	332.40
HUNTINGTON	7.18	14.36	28.72	3.82	7.64	15.28	3.5000	7.000	14.00	14.500	29.000	58.00	* 80.35	160.7	321.4
MILTON	12.50	25.00	50.00							12.500	25.000	50.00	76.8500	153.700	307.40
PARK BOARD	1.50	3.00	6.00							1.500	3.000	6.00	Included in Huntington		

*Includes Park Board

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
CALHOUN															
GRANTSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	58.6000	117.200	234.48
CLAY															
CLAY	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
DODDRIDGE															
WEST UNION	12.50	25.00	50.00							12.500	25.000	50.00	74.5800	149.160	298.32
FAYETTE															
ANSTED	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12
FAYETTEVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.2800	178.560	357.12
GAULEY BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12
MEADOW BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12
MONTGOMERY	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.2800	178.560	357.12
MOUNT HOPE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.2800	178.560	357.12
OAK HILL	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
PAX	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12
SMITHERS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	89.2800	178.560	357.12
THURMOND	12.50	25.00	50.00							12.500	25.000	50.00	83.0300	166.060	332.12
GILMER															
GLENVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	74.1300	148.260	296.52
SAND FORK	11.00	22.00	44.00							11.000	22.000	44.00	66.3800	132.760	265.52
GRANT															
BAYARD	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
PETERSBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00
GREENBRIER															
ALDERSON	12.50	25.00	50.00				6.0000	12.000	24.00	18.500	37.000	74.00	67.4750	134.950	269.90
FALLING SPRINGS	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
LEWISBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	67.7250	135.450	270.90
QUINHOOD	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
RAINELLE	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
RONCEVERTE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	67.7250	135.450	270.90
RUPERT	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
WHITE SULPHUR SPRINGS	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
HAMPSHIRE															
CAPON BRIDGE	12.50	25.00	50.00							12.500	25.000	50.00	67.9700	135.940	271.88
ROMNEY	12.50	25.00	50.00							12.500	25.000	50.00	67.9700	135.940	271.88
HANCOCK															
CHESTER	12.50	25.00	50.00							12.500	25.000	50.00	85.6800	171.360	342.72
NEW CUMBERLAND	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	91.9300	183.860	367.72
WEIRTON	12.50	25.00	50.00							12.500	25.000	50.00	85.6800	171.360	342.72
HARDY															
MOOREFIELD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	60.6100	121.220	242.44
HARDENSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	54.3600	108.720	217.44

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
HARRISON															
ANMOORE	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
BRIDGEPORT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
CLARKSBURG	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
LOST CREEK	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
LUMBERPORT	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
NUTTER FORT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
SALEM	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
SHINNSTON	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
STONEWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	80.7100	161.420	322.84
WEST MILFORD	12.50	25.00	50.00							12.500	25.000	50.00	74.4600	148.920	297.84
JACKSON															
RAVENSWOOD	12.50	25.00	50.00							12.500	25.000	50.00	75.8700	151.740	303.48
RIPLEY	12.50	25.00	50.00							12.500	25.000	50.00	75.8700	151.740	303.48

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
JEFFERSON															
BOLIVAR	12.50	25.00	50.00							12.500	25.000	50.00	72.1100	144.220	288.44
CHARLES TOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.1100	144.220	288.44
HARPERS FERRY	12.50	25.00	50.00							12.500	25.000	50.00	72.1100	144.220	288.44
RANSON	12.50	25.00	50.00							12.500	25.000	50.00	72.1100	144.220	288.44
SHEPHERDSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.1100	144.220	288.44
KANAWHA															
BELLE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CEDAR GROVE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CHARLESTON	7.44	14.88	29.76	5.06	10.12	20.24	6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
CHESAPEAKE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
CLENDENIN	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
DUNBAR	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
EAST BANK	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
GLASGOW	7.83	15.66	31.32	4.67	9.34	18.68				12.500	25.000	50.00	80.1000	160.200	320.40
HANDLEY	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
MARMET	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
NITRO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
PRATT	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
ST. ALBANS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
SOUTH CHARLESTON	10.48	20.96	41.92	2.02	4.04	8.08	6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
SMITHERS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
MONTGOMERY	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.3500	172.700	345.40
LEWIS															
JANE LEW	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
WESTON	12.50	25.00	50.00							12.500	25.000	50.00	61.4750	122.950	245.90
LINCOLN															
HAMLIN	12.50	25.00	50.00							12.500	25.000	50.00	85.3100	170.620	341.24

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(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
WEST HAMLIN	12.50	25.00	50.00							12.500	25.000	50.00	85.3100	170.620	341.24
LOGAN															
CHAPMANVILLE	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
LOGAN	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
MAN	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
MITCHELL HEIGHTS	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
WEST LOGAN	12.50	25.00	50.00							12.500	25.000	50.00	80.1000	160.200	320.40
MARION															
BARRACKVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FAIRMONT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FAIRVIEW	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
FARMINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
GRANT TOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MANNINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

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FISCAL YEAR ENDING JUNE 30, 1988

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(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MONONGAH	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
RIVESVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
WORTHINGTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MARSHALL															
BENWOOD	9.21	18.42	36.84	3.29	6.58	13.16	3.7600	7.520	15.04	16.260	32.520	65.04	77.6300	155.260	310.52
CAMERON	12.50	25.00	50.00							12.500	25.000	50.00	73.8700	147.740	295.48
GLEN DALE	12.50	25.00	50.00							12.500	25.000	50.00	73.8700	147.740	295.48
MCMECHEN	9.10	18.20	36.40	3.40	6.80	13.60	3.7600	7.520	15.04	16.260	32.520	65.04	77.6300	155.260	310.52
MOUNDSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	73.8700	147.740	295.48
WHEELING	10.48	20.96	41.92	2.02	4.04	8.08	3.0900	6.180	12.36	15.590	31.180	62.36	76.9600	153.920	307.84
MASON															
HARTFORD	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
HENDERSON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
LEON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

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(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MASON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
NEW HAVEN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
POINT PLEASANT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MCDOWELL															
ANAWALT	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
BRADSHAW	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
DAVY	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
GARY	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
IAEGER	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
KEYSTONE	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
KIMBALL	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
NORTHFORK	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68
WAR	12.50	25.00	50.00							12.500	25.000	50.00	77.4200	154.840	309.68

STATE OF WEST VIRGINIA
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RATES OF LEVY FOR MUNICIPALITIES
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REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
WELCH	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	83.6700	167.340	334.68
MERCER															
ATHENS	12.50	25.00	50.00							12.500	25.000	50.00	84.6000	169.200	338.40
BLUEFIELD	12.50	25.00	50.00							12.500	25.000	50.00	84.6000	169.200	338.40
BRAMWELL	12.50	25.00	50.00							12.500	25.000	50.00	84.6000	169.200	338.40
MATOAKA	12.50	25.00	50.00							12.500	25.000	50.00	84.6000	169.200	338.40
OAKVALE	12.50	25.00	50.00							12.500	25.000	50.00	84.6000	169.200	338.40
PRINCETON	12.00	24.00	48.00							12.000	24.000	48.00	84.1000	168.200	336.40
MINERAL															
ELK GARDEN	12.50	25.00	50.00							12.500	25.000	50.00	76.1500	152.300	304.60
KEYSER	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	82.4000	164.800	329.60
PIEDMONT	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	82.4000	164.800	329.60
RIDGELEY	12.50	25.00	50.00							12.500	25.000	50.00	76.1500	152.300	304.60

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REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MINGO															
DELBARTON	12.50	25.00	50.00							12.500	25.000	50.00	87.7700	175.540	351.08
GILBERT	12.50	25.00	50.00							12.500	25.000	50.00	87.7700	175.540	351.08
KERMIT	11.30	22.60	45.20	1.20	2.40	4.80				12.500	25.000	50.00	87.7700	175.540	351.08
MATEWAN	11.29	22.58	45.16	1.21	2.42	4.84				12.500	25.000	50.00	87.7700	175.540	351.08
WILLIAMSON	10.94	21.88	43.76	1.56	3.12	6.24	5.0000	10.000	20.00	17.500	35.000	70.00	92.7700	185.540	371.08
MONONGALIA															
BLACKSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	77.5000	155.000	310.00
GRANVILLE	12.50	25.00	50.00							12.500	25.000	50.00	77.5000	155.000	310.00
MORGANTOWN	11.51	23.02	46.04	0.99	1.98	3.96				12.500	25.000	50.00	77.5000	155.000	310.00
OSAGE	12.50	25.00	50.00							12.500	25.000	50.00	77.5000	155.000	310.00
STAR CITY	12.50	25.00	50.00							12.500	25.000	50.00	77.5000	155.000	310.00
WESTOVER	12.50	25.00	50.00							12.500	25.000	50.00	77.5000	155.000	310.00

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RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR68
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MONROE															
PETERSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	63.9400	127.880	255.76
UNION	12.50	25.00	50.00							12.500	25.000	50.00	63.9400	127.880	255.76
ALDERSON	12.50	25.00	50.00				6.0000	12.000	24.00	18.500	37.000	74.00	69.9400	139.880	279.76
MORGAN															
BATH	12.50	25.00	50.00							12.500	25.000	50.00	82.9600	165.920	332.40
PAW PAW	12.50	25.00	50.00							12.500	25.000	50.00	82.9600	165.920	332.40
NICHOLAS															
RICHWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	71.5500	143.100	286.20
SUMMERSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	65.3000	130.600	261.20
OHIO															
BETHLEHEM	12.50	25.00	50.00				3.0700	6.140	12.28	15.570	31.140	62.28	86.7000	173.400	346.80
CLEARVIEW	12.50	25.00	50.00							12.500	25.000	50.00	83.6300	167.260	334.52
TRIADELPHIA	12.50	25.00	50.00							12.500	25.000	50.00	83.6300	167.260	334.52

STATE OF WEST VIRGINIA
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RATES OF LEVY FOR MUNICIPALITIES
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REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
VALLEY GROVE	12.50	25.00	50.00							12.500	25.000	50.00	83.6300	167.260	334.52
WEST LIBERTY	12.50	25.00	50.00							12.500	25.000	50.00	83.6300	167.260	334.52
WHEELING	10.48	20.96	41.92	2.02	4.04	8.08	3.0900	6.180	12.36	15.590	31.180	62.36	86.7200	173.440	346.88
PENDLETON															
FRANKLIN	12.50	25.00	50.00							12.500	25.000	50.00	50.0000	100.000	200.00
PLEASANTS															
BELMONT	12.50	25.00	50.00							12.500	25.000	50.00	69.9500	139.900	279.80
ST. MARYS	12.50	25.00	50.00				4.9000	9.800	19.60	17.400	34.800	69.60	74.8500	149.700	299.40
POCAHONTAS															
CASS													60.4500	120.900	241.80
DURBIN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
HILLSBORO	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
MARLINTON	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

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(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
PRESTON															
ALBRIGHT	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
BRANDONVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
BRUCETON MILLS	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
KINGWOOD	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
MASONTOWN	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
NEWBURG	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
REEDSVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
ROWLESBURG	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
TERRA ALTA	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
TUNNELTON	12.50	25.00	50.00				5.5000	11.000	22.00	18.000	36.000	72.00	78.4500	156.900	313.80
PUTNAM															
BANCROFT	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
BUFFALO	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32

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	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
ELEANOR	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
HURRICANE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	82.3300	164.660	329.32
POCA	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
WINFIELD	12.50	25.00	50.00							12.500	25.000	50.00	76.0800	152.160	304.32
NITRO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	82.3300	164.660	329.32
RALEIGH															
BECKLEY	12.50	25.00	50.00							12.500	25.000	50.00	79.9900	159.980	319.96
LESTER	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	86.2400	172.480	344.96
MABSCOTT	12.50	25.00	50.00							12.500	25.000	50.00	79.9900	159.980	319.96
RHODELL	12.50	25.00	50.00							12.500	25.000	50.00	79.9900	159.980	319.96
SOPHIA	12.50	25.00	50.00							12.500	25.000	50.00	79.9900	159.980	319.96
RANDOLPH															
BEVERLY	12.50	25.00	50.00							12.500	25.000	50.00	64.9000	129.800	259.60
ELKINS	12.50	25.00	50.00							12.500	25.000	50.00	64.9000	129.800	259.60

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	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
HARMAN	12.50	25.00	50.00							12.500	25.000	50.00	64.9000	129.800	259.60
HUTTONSVILLE	11.00	22.00	44.00							11.000	22.000	44.00	63.4000	126.800	253.60
MILL CREEK	12.50	25.00	50.00							12.500	25.000	50.00	64.9000	129.800	259.60
MONTROSE	11.00	22.00	44.00							11.000	22.000	44.00	63.4000	126.800	253.60
WOMELSDORFF	12.50	25.00	50.00							12.500	25.000	50.00	64.9000	129.800	259.60
RITCHIE															
AUBURN	12.50	25.00	50.00							12.500	25.000	50.00	51.6500	103.300	206.60
CAIRO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	57.9000	115.800	231.60
ELLENBORO	12.50	25.00	50.00							12.500	25.000	50.00	51.6500	103.300	206.60
HARRISVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	57.9000	115.800	231.60
PENNSBORO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	57.9000	115.800	231.60
PULLMAN	12.50	25.00	50.00							12.500	25.000	50.00	51.6500	103.300	206.60
ROANE															
REEDY	12.50	25.00	50.00							12.500	25.000	50.00	60.8000	121.600	243.20

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: IXLGR6B
REPORT DATE: 11/21/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
SPENCER	10.10	20.20	40.40	2.40	4.80	9.60				12.500	25.000	50.00	60.8000	121.600	243.20
SUMMERS															
HINTON	11.83	23.66	47.32	0.67	1.34	2.68	6.2500	12.500	25.00	18.750	37.500	75.00	56.2500	112.500	225.00
TAYLOR															
FLEMINGTON	12.50	25.00	50.00							12.500	25.000	50.00	64.5950	129.190	258.38
GRAFTON	12.50	25.00	50.00							12.500	25.000	50.00	64.5950	129.190	258.38
TUCKER															
DAVIS	12.50	25.00	50.00							12.500	25.000	50.00	54.7400	109.480	218.96
HAMBLETON	12.50	25.00	50.00							12.500	25.000	50.00	54.7400	109.480	218.96
HENDRICKS	12.50	25.00	50.00							12.500	25.000	50.00	54.7400	109.480	218.96
PARSONS	12.50	25.00	50.00							12.500	25.000	50.00	54.7400	109.480	218.96
THOMAS	12.50	25.00	50.00							12.500	25.000	50.00	54.7400	109.480	218.96
TYLER															
FRIENDLY	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR68
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
MIDDLEBOURNE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
SISTERSVILLE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
PADEN CITY	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80
UPSHUR															
BUCKHANNON	12.50	25.00	50.00				1.5000	3.000	6.00	14.000	28.000	56.00	78.5600	157.120	314.24
WAYNE															
CEREDO	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.5000	193.000	386.00
FORT GAY	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.5000	193.000	386.00
KENOVA	12.50	25.00	50.00				5.0200	10.040	20.08	17.520	35.040	70.08	95.2700	190.540	381.08
WAYNE	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	96.5000	193.000	386.00
PARK BOARD	1.50	3.00	6.00							1.500	3.000	6.00	Included in Huntington		
HUNTINGTON	7.18	14.36	28.72	3.82	7.64	15.28	3.5000	7.000	14.00	14.500	29.000	58.00	*93,75	187,5	375.
WEBSTER															
ADDISON	12.50	25.00	50.00							12.500	25.000	50.00	52.6500	105.300	210.60

*Includes Park Board

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR6B
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
CAMDEN-ON-GAULEY	12.50	25.00	50.00							12.500	25.000	50.00	52.6500	105.300	210.60
COWEN	12.50	25.00	50.00							12.500	25.000	50.00	52.6500	105.300	210.60
HEIZEL															
HUNDRED	12.50	25.00	50.00							12.500	25.000	50.00	80.7700	161.540	323.08
LITTLETON	12.50	25.00	50.00							12.500	25.000	50.00	80.7700	161.540	323.08
NEW MARTINSVILLE	11.05	22.10	44.20							11.050	22.100	44.20	79.3200	158.640	317.28
PADEN CITY	12.00	25.00	50.00							12.000	25.000	50.00	80.2700	161.540	323.08
PINE GROVE	12.50	25.00	50.00							12.500	25.000	50.00	80.7700	161.540	323.08
SMITHFIELD	12.50	25.00	50.00							12.500	25.000	50.00	80.7700	161.540	323.08
MIRI															
ELIZABETH	12.50	25.00	50.00							12.500	25.000	50.00	70.6600	141.320	282.64
HOOD															
NORTH HILLS	12.50	25.00	50.00							12.500	25.000	50.00	75.5900	151.180	302.36
PARKERSBURG	12.50	25.00	50.00				2.7000	5.400	10.80	15.200	30.400	60.80	78.2900	156.580	313.16

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR DIVISION

RATES OF LEVY FOR MUNICIPALITIES
FISCAL YEAR ENDING JUNE 30, 1988

REPORT NO.: TXLGR68
REPORT DATE: 11/27/89

(RATES OF LEVY IN CENTS PER $100 ASSESSED VALUATION)

	MUNICIPAL CURRENT			MUNICIPAL BONDS			EXCESS LEVY			TOTAL MUNICIPAL			GRAND TOTAL		
	I	II	IV	I	II	IV	I	II	IV	I	II	IV	I	II	III,IV
VIENNA	12.50	25.00	50.00				2.6700	5.340	10.68	15.170	30.340	60.68	78.2600	156.520	313.04
WILLIAMSTOWN	12.50	25.00	50.00							12.500	25.000	50.00	75.5900	151.180	302.36
WYOMING															
MULLENS	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
OCEANA	12.50	25.00	50.00				6.2500	12.500	25.00	18.750	37.500	75.00	79.2000	158.400	316.80
PINEVILLE	12.50	25.00	50.00							12.500	25.000	50.00	72.9500	145.900	291.80

CLASSIFIED ASSESSED VALUATIONS

TAXES LEVIED

1987 TAX YEAR

FISCAL YEAR ENDING
JUNE 30, 1988

STATE OF WEST VIRGINIA
TAX DEPARTMENT
CHIEF INSPECTOR GROUP

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS II			CLASS III	CLASS IV
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY
BARBOUR	16,668,325	6,174,075	22,842,409	23,738,575	6,689,775
BERKELEY	104,445,736	17,787,071	122,232,807	61,455,217	24,361,586
BOONE	14,957,370	5,259,575	20,216,945	64,855,050	6,267,615
BRAXTON	23,033,145	5,253,120	28,286,265	43,184,405	5,212,095
BROOKE	27,453,010	21,186,816	48,639,826	9,668,816	32,052,605
CABELL	86,475,730	88,595,650	175,071,380	63,531,240	163,016,870
CALHOUN	18,734,215	1,343,630	20,077,845	18,040,355	2,877,760
CLAY	16,150,623	728,117	16,878,740	45,018,126	2,389,174
DODDRIDGE	12,398,490	919,990	13,318,480	10,374,130	1,103,320
FAYETTE	51,834,516	32,357,144	84,191,660	75,547,065	42,869,307
GILMER	16,283,230	2,421,530	18,704,760	18,429,250	4,859,490
GRANT	21,086,730	5,536,321	26,623,051	20,884,749	5,376,809
GREENBRIER	37,535,133	17,393,517	54,928,650	35,166,617	20,826,045
HAMPSHIRE	52,823,332	3,441,363	56,264,695	16,712,273	4,578,806
HANCOCK	19,916,173	41,884,195	61,800,368	13,169,532	65,259,929
HARDY	34,267,046	3,236,818	37,503,864	12,227,481	12,030,741
HARRISON	59,257,619	72,524,828	131,782,447	80,294,637	78,910,355
JACKSON	48,299,859	18,230,719	66,530,578	39,162,460	17,453,862
JEFFERSON	107,387,170	15,455,100	122,842,270	42,608,900	23,134,800
KANAWHA	234,822,825	322,944,354	557,767,179	200,327,067	462,264,400
LEWIS	26,459,640	7,420,000	33,879,640	34,158,500	11,269,130
LINCOLN	25,382,834	3,002,334	28,385,168	24,366,475	3,460,577
LOGAN	24,567,040	5,350,232	29,917,272	58,649,694	12,423,269
MARION	97,339,250	82,621,050	179,960,300	80,048,545	76,841,200
MARSHALL	45,575,707	24,027,504	69,603,211	129,303,220	29,910,890
MASON	31,924,501	14,023,998	45,948,499	20,515,790	8,887,930
MCDOWELL	11,041,933	7,698,061	18,739,994	44,543,900	14,850,960
MERCER	116,194,537	63,585,355	179,779,892	77,807,268	76,733,612
MINERAL	83,572,861	15,951,648	99,524,509	35,611,704	18,205,328
MINGO	17,225,284	6,886,867	24,112,151	45,596,626	12,550,688

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS II			CLASS III	CLASS IV
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY
MONONGALIA	81,132,059	46,301,879	127,433,938	80,280,701	65,963,007
MONROE	29,390,277	2,369,587	31,759,864	7,292,760	2,953,550
MORGAN	36,358,150	1,810,505	38,168,655	18,116,700	3,338,165
NICHOLAS	26,620,500	8,912,400	35,532,900	64,307,400	14,515,850
OHIO	32,414,563	80,379,604	112,794,167	15,643,212	86,286,533
PENDLETON	20,526,498	1,827,819	22,354,317	7,198,713	1,624,102
PLEASANTS	6,395,551	6,141,681	12,537,232	36,123,532	3,898,657
POCAHONTAS	33,313,501	3,036,910	36,350,411	60,264,582	3,523,230
PRESTON	46,875,770	14,432,620	61,308,390	37,435,680	11,353,230
PUTNAM	150,048,910	37,383,590	187,432,500	97,942,930	21,510,790
RALEIGH	139,909,800	60,084,150	199,993,950	141,272,000	77,627,400
RANDOLPH	25,554,616	13,093,779	38,648,395	30,390,169	13,391,627
RITCHIE	17,864,620	8,000,218	25,864,838	15,774,977	6,651,690
ROANE	45,619,881	6,785,435	52,405,316	18,562,504	8,623,021
SUMMERS	25,532,640	5,239,790	30,772,430	9,151,625	8,572,270
TAYLOR	22,570,770	6,515,900	29,086,670	22,517,680	8,086,060
TUCKER	7,548,679	3,191,449	10,740,128	13,451,470	4,464,490
TYLER	11,041,296	6,660,690	17,701,986	7,971,584	4,216,761
UPSHUR	28,683,360	7,610,138	36,293,498	34,730,210	10,414,395
WAYNE	35,202,079	19,849,737	55,051,816	22,179,380	12,639,480
WEBSTER	13,177,017	2,508,400	15,685,417	46,038,095	4,104,130
WETZEL	28,688,159	37,834,497	66,522,656	23,066,500	25,879,080
WIRT	10,921,785	1,673,840	12,595,625	4,770,715	1,918,195
WOOD	127,279,789	131,840,190	259,119,979	79,893,978	122,331,911
WYOMING	15,088,169	4,349,916	19,438,085	55,768,455	8,149,060
TOTALS	2,500,872,303	1,431,075,706	3,931,948,009	2,395,143,219	1,776,705,612

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	TOTAL		TOTAL		TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	TAXABLE PROPERTY	HOMESTEAD EXEMPTION	1987
BARBOUR	40,406,900	12,863,850	53,270,750	8,534,475	61,805,225
BERKELEY	165,900,953	42,148,657	208,049,610	29,324,014	237,373,624
BOONE	79,812,420	11,527,190	91,339,610	13,156,465	104,496,075
BRAXTON	66,217,550	10,465,215	76,682,765	7,339,765	84,022,530
BROOKE	37,121,826	53,239,421	90,361,247	18,572,181	108,933,428
CABELL	150,006,970	251,612,520	401,619,490	77,486,770	479,106,260
CALHOUN	36,774,570	4,221,390	40,995,960	6,591,700	47,587,660
CLAY	61,168,749	3,117,291	64,286,040	6,309,200	70,595,240
DODDRIDGE	22,772,620	2,023,310	24,795,930	4,553,640	29,349,570
FAYETTE	127,381,581	75,226,451	202,608,032	44,313,336	246,921,368
GILMER	34,712,480	7,281,020	41,993,500	6,353,730	48,347,230
GRANT	41,971,479	10,913,130	52,884,609	7,594,730	60,479,339
GREENBRIER	72,701,750	38,219,562	110,921,312	17,727,572	128,648,884
HAMPSHIRE	69,535,605	8,020,169	77,555,774	11,563,164	89,118,938
HANCOCK	33,085,705	107,144,124	140,229,829	26,755,499	166.985,328
HARDY	46,494,527	15,267,559	61,762,086	8,585,094	70,347,180
HARRISON	139,552,256	151,435,183	290,987,439	55,485,771	346,473,210
JACKSON	87,462,319	35,684,581	123,146,900	16,842,883	139,989,783
JEFFERSON	149,996,070	38,589,900	188,585,970	23,756,800	212,342,770
KANAWHA	435,149,892	785,208,754	1,220,358,646	165,060,991	1,385,419,637
LEWIS	60,618,140	18,689,130	79,307,270	14,578,650	93,885,920
LINCOLN	49,749,309	6,462,911	56,212,220	12,325,549	68,537,769
LOGAN	83,216,734	17,773,501	100,990,235	13,251,735	114,241,970
MARION	177,387,795	159,462,250	336,850,045	75,267,250	412,117,295
MARSHALL	174,878,927	53,938,394	228,817,321	20,365,636	249,182,957
MASON	52,440,291	22,911,928	75,352,219	12,838,157	88,190,376
MCDOWELL	55,585,833	22,549,021	78,134,854	10,320,898	88,455,752
MERCER	194,001,805	140,318,967	334,320,772	46,804,706	381,125,478
MINERAL	119,184,565	34,156,976	153,341,541	28,624,024	181,965,565
MINGO	62,821,910	19,437,555	82,259,465	7,272,586	89,532,051

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL TAXABLE PROPERTY	TOTAL HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS 1987
MONONGALIA	161,412,760	112,264,886	273,677,646	61,084,627	334,762,273
MONROE	36,683,037	5,323,137	42,006,174	10,944,194	52,950,368
MORGAN	54,474,850	5,148,670	59,623,520	9,680,480	69,304,000
NICHOLAS	90,927,900	23,428,250	114,356,150	13,379,500	127,735,650
OHIO	48,057,775	166,666,137	214,723,912	40,510,464	255,234,376
PENDLETON	27,725,211	3,451,921	31,177,132	5,874,553	37,051,685
PLEASANTS	42,519,083	10,040,338	52,559,421	5,241,433	57,800,854
POCAHONTAS	93,578,083	6,560,140	100,138,223	10,024,550	110,162,773
PRESTON	84,311,450	25,785,850	110,097,300	14,619,230	124,716,530
PUTNAM	247,991,840	58,894,380	306,886,220	36,829,840	343,716,060
RALEIGH	281,181,800	137,711,550	418,893,350	71,224,400	490,117,750
RANDOLPH	55,944,785	26,485,406	82,430,191	15,605,128	98,035,319
RITCHIE	33,639,597	14,651,908	48,291,505	9,329,028	57,620,533
ROANE	64,182,385	15,408,456	79,590,841	16,813,852	96,404,693
SUMMERS	34,684,265	13,812,060	48,496,325	12,978,576	61,474,901
TAYLOR	45,088,450	14,601,960	59,690,410	10,338,000	70,028,410
TUCKER	21,000,149	7,655,939	28,656,088	3,818,818	32,474,906
TYLER	19,012,880	10,877,451	29,890,331	6,002,827	35,893,158
UPSHUR	63,413,570	18,024,535	81,438,103	12,754,474	94,192,577
WAYNE	57,381,459	32,489,217	89,870,676	18,358,788	108,229,464
WEBSTER	59,215,112	6,612,530	65,827,642	7,503,593	73,331,235
WETZEL	51,754,659	61,713,577	113,468,236	21,894,924	135,363,160
WIRT	15,692,500	3,592,035	19,284,535	3,474,840	22,759,375
WOOD	207,173,767	254,172,101	461,345,868	71,484,311	532,830,179
WYOMING	70,856,624	12,498,976	83,355,600	7,117,066	90,472,666
TOTALS	4,896,015,522	3,207,781,318	8,103,796,840	1,294,444,467	9,398,241,307

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
BARBOUR	1,377,875	5,899,450	7,277,325	373,250	157,000	530,250
BERKELEY	8,683,763	19,723,150	28,406,913	5,552,130	29,080	5,581,210
BOONE	7,868,850	16,884,850	24,753,700	2,224,080	254,900	2,478,980
BRAXTON	2,213,315	11,996,205	14,209,520	448,535	55,610	504,145
BROOKE	1,086,100	7,679,400	8,765,500	1,200,026	18,860	1,218,886
CABELL	52,128,530	84,826,180	136,954,710	2,469,930	301,840	2,771,770
CALHOUN	969,940	0	969,940	694,734	9,805	704,539
CLAY	670,234	2,205,829	2,876,063	1,650,751	91,492	1,742,243
DODDRIDGE	378,800	3,515,700	3,894,500	252,500	30,700	283,200
FAYETTE	2,392,314	23,391,891	25,784,205	2,788,707	474,034	3,262,741
GILMER	2,689,990	5,340,130	8,030,120	655,640	100,580	756,220
GRANT	2,513,059	6,669,283	9,182,342	706,255	162,800	869,055
GREENBRIER	25,467,415	24,567,995	50,035,410	2,427,310	297,450	2,724,760
HAMPSHIRE	9,351,710	3,148,750	12,500,460	1,350,530	86,750	1,437,280
HANCOCK	1,786,745	17,641,254	19,427,999	1,166,425	35,818	1,202,243
HARDY	8,883,475	5,285,090	14,168,565	657,535	468,430	1,125,965
HARRISON	18,458,580	49,145,812	67,604,392	2,110,262	440,270	2,550,532
JACKSON	5,593,430	4,368,150	9,961,580	2,566,070	170,720	2,736,790
JEFFERSON	14,861,705	16,329,615	31,191,320	2,580,600	121,300	2,701,900
KANAWHA	39,395,523	333,819,768	373,215,291	12,180,672	1,866,498	14,047,170
LEWIS	4,829,100	8,681,300	13,510,400	797,100	34,700	831,800
LINCOLN	373,826	3,364,530	3,738,356	869,900	66,495	936,395
LOGAN	6,814,900	38,391,531	45,206,431	1,618,148	32,647	1,650,795
MARION	10,383,090	26,970,709	37,353,799	2,367,200	196,687	2,563,887
MARSHALL	5,011,670	7,622,060	12,633,730	1,331,615	459,829	1,791,444
MASON	3,484,934	8,013,545	11,498,479	764,255	203,430	967,685
MCDOWELL	899,870	27,770,500	28,670,370	3,453,586	453,680	3,907,266
MERCER	13,426,457	35,774,700	49,201,157	3,767,640	159,318	3,926,958
MINERAL	4,162,743	4,942,157	9,104,900	2,140,310	442,925	2,583,235
MINGO	6,211,500	19,809,800	26,021,300	3,801,400	211,250	4,012,650

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

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PERSONAL PROPERTY

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
MONONGALIA	11,119,890	30,966,044	42,085,934	5,957,445	416,900	6,374,345
MONROE	4,113,269	2,815,250	6,928,519	454,100	48,100	502,200
MORGAN	2,829,928	2,624,018	5,453,946	964,670	33,800	998,470
NICHOLAS	17,551,315	13,196,400	30,747,715	1,817,900	424,000	2,241,900
OHIO	2,438,210	77,897,059	80,327,269	1,991,445	554,402	2,545,847
PENDLETON	7,284,428	2,294,085	9,498,513	639,190	20,810	660,000
PLEASANTS	191,950	2,379,911	2,571,861	276,849	189,632	466,481
POCAHONTAS	4,282,793	4,054,352	8,337,145	535,100	91,500	626,600
PRESTON	5,718,130	16,236,350	21,954,480	2,717,300	330,700	3,048,000
PUTNAM	20,522,460	8,140,830	28,662,490	1,591,020	190,250	1,781,270
RALEIGH	18,427,100	46,200,850	64,627,950	3,203,050	62,200	3,265,250
RANDOLPH	2,150,173	10,616,625	12,766,798	1,199,325	377,425	1,576,750
RITCHIE	982,950	4,044,250	5,027,200	341,931	112,990	454,921
ROANE	5,399,259	5,617,333	11,016,592	1,139,524	9,275	1,148,799
SUMMERS	1,747,433	3,752,456	5,499,889	844,970	68,050	913,020
TAYLOR	2,792,470	5,945,180	8,737,650	775,260	14,120	789,380
TUCKER	1,621,691	5,066,392	6,688,083	204,793	120,535	325,328
TYLER	2,117,748	20,466,215	22,583,963	571,505	488,070	1,059,575
UPSHUR	2,583,876	5,557,640	8,141,516	872,750	31,455	904,205
WAYNE	5,923,010	10,710,490	16,633,500	4,299,550	722,080	5,021,630
WEBSTER	1,257,548	3,097,600	4,355,148	1,162,960	159,530	1,322,490
WETZEL	556,060	6,950,635	7,506,695	587,305	1,012,654	1,599,959
WIRT	1,810,780	1,169,490	2,980,270	215,350	105,800	321,150
WOOD	12,454,167	49,046,614	61,500,781	1,549,065	238,845	1,787,910
WYOMING	990,100	9,847,300	10,837,400	1,350,765	250,029	1,600,794
TOTALS	399,148,181	1,172,471,903	1,571,620,084	100,230,218	13,507,970	113,738,188

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PERSONAL PROPERTY

1987 TAX YEAR
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COUNTY	CLASS III & DISTRICT	CLASS IV MUNICIPALITY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL TAXABLE PROPERTY	HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS 1987
BARBOUR	82,209,458	7,452,975	83,960,575	13,509,425	97,470,000	62,550	97,532,550
BERKELEY	203,476,159	26,715,680	217,712,052	46,467,910	264,179,962	242,573	264,422,535
BOONE	251,943,750	6,828,750	262,036,680	23,968,500	286,005,180	328,140	286,333,320
BRAXTON	48,602,565	7,751,400	51,264,415	19,803,215	71,067,630	66,875	71,134,505
BROOKE	37,384,775	89,034,050	39,670,901	96,732,310	136,403,211	242,823	136,646,034
CABELL	138,943,060	186,854,450	193,541,520	271,982,470	465,523,990	447,590	465,971,580
CALHOUN	66,292,553	4,634,640	67,957,227	4,644,445	72,601,672	50,630	72,652,302
CLAY	43,847,825	2,381,543	45,368,810	4,678,864	50,047,674	207,710	50,255,384
DODDRIDGE	57,236,240	1,836,150	57,867,540	4,582,550	62,450,090	46,200	62,496,290
FAYETTE	73,720,869	24,540,572	78,901,890	48,406,497	127,308,387	494,674	127,803,061
GILMER	78,341,420	5,279,470	81,687,050	10,720,180	92,407,230	149,910	92,557,140
GRANT	38,527,107	7,679,834	41,746,421	14,511,917	56,258,338	163,075	56,421,413
GREENBRIER	65,676,835	33,874,294	93,571,560	58,739,739	152,311,299	368,825	152,680,124
HAMPSHIRE	31,648,614	6,362,540	42,350,854	9,598,040	51,948,894	195,980	52,144,874
HANCOCK	45,069,391	113,335,116	48,022,561	131,012,188	179,034,749	73,324	179,108,073
HARDY	15,762,865	16,133,987	25,303,875	21,887,507	47,191,382	61,420	47,252,802
HARRISON	173,144,948	95,558,747	193,713,790	145,144,829	338,858,619	488,720	339,347,339
JACKSON	118,030,760	13,626,060	126,190,260	18,164,930	144,355,190	365,926	144,721,116
JEFFERSON	53,976,665	21,558,185	71,418,970	37,809,100	109,228,070	194,700	109,422,770
KANAWHA	477,904,864	463,147,087	529,481,859	798,833,353	1,328,314,412	1,286,711	1,329,601,123
LEWIS	88,454,200	13,738,600	94,880,400	22,446,600	116,527,000	323,700	116,850,700
LINCOLN	56,656,467	2,358,129	57,900,193	5,781,154	63,681,347	147,535	63,828,882
LOGAN	197,514,220	9,820,531	205,947,268	48,244,709	254,191,977	151,215	254,343,192
MARION	135,876,021	75,848,631	147,826,311	103,015,947	250,842,258	626,300	251,468,558
MARSHALL	322,662,040	42,473,990	329,005,325	50,555,879	379,561,204	341,186	379,902,390
MASON	77,921,739	7,874,115	82,170,928	16,091,090	98,262,018	195,500	98,457,518
MCDOWELL	108,256,980	20,093,650	104,618,436	48,317,830	152,928,266	634,724	153,562,990
MERCER	56,238,054	41,157,926	73,432,151	77,091,944	150,524,095	495,300	151,019,395
MINERAL	53,577,405	12,641,559	59,880,458	18,026,641	77,907,099	317,943	78,225,042
MINGO	107,687,200	14,460,800	117,700,100	34,481,850	152,181,950	181,300	152,363,250

STATE OF WEST VIRGINIA
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PERSONAL PROPERTY

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COUNTY	CLASS III	CLASS IV	TOTAL		TOTAL TAXABLE PROPERTY	HOMESTEAD EXEMPTION	TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	DISTRICT	MUNICIPALITY			1987
MONONGALIA	154,777,460	66,049,727	171,854,795	97,432,671	269,287,466	694,280	269,981,666
MONROE	9,150,073	1,666,270	13,717,442	4,529,620	18,247,062	81,880	18,328,862
MORGAN	19,564,678	3,103,585	23,359,276	5,761,403	29,120,679	73,490	29,194,169
NICHOLAS	108,660,700	18,956,800	128,029,915	32,577,200	160,607,115	251,550	160,858,665
OHIO	13,832,057	122,125,287	18,253,712	200,576,748	218,830,460	276,356	219,106,816
PENDLETON	15,598,345	2,691,168	23,441,963	5,006,063	28,448,026	9,310	28,457,336
PLEASANTS	109,548,106	7,419,876	110,016,905	9,989,419	120,006,324	44,049	120,050,373
POCAHONTAS	15,959,644	3,167,500	20,777,537	7,313,352	28,090,889	2,000	28,092,889
PRESTON	68,933,870	13,306,570	77,369,300	29,873,620	107,242,920	413,300	107,656,220
PUTNAM	178,036,300	12,550,980	200,149,780	20,881,260	221,031,040	286,370	221,317,410
RALEIGH	183,859,900	71,302,400	205,490,050	117,565,450	323,055,500	929,750	323,985,250
RANDOLPH	62,043,624	19,087,600	65,393,122	30,081,650	95,474,772	119,925	95,594,697
RITCHIE	57,061,868	8,899,815	58,386,749	13,057,055	71,443,804	50,811	71,494,615
ROANE	37,587,372	6,353,619	44,126,155	11,980,227	56,106,382	134,275	56,240,657
SUMMERS	12,258,278	5,026,530	14,850,681	8,847,036	23,697,717	155,740	23,853,457
TAYLOR	35,381,010	13,489,850	38,948,740	19,449,150	58,397,890	157,730	58,555,620
TUCKER	23,216,361	8,392,509	25,042,845	13,579,436	38,622,281	58,370	38,680,651
TYLER	40,817,051	10,850,114	43,506,304	31,804,399	75,310,703	133,430	75,444,133
UPSHUR	89,808,450	9,645,755	93,265,076	15,234,850	108,499,926	158,810	108,658,736
WAYNE	88,852,260	38,255,000	99,074,820	41,687,570	140,762,390	773,740	141,536,130
WEBSTER	55,682,971	4,949,140	58,103,479	8,206,270	66,309,749	151,310	66,461,059
WETZEL	13,625,930	24,447,070	14,769,295	32,410,359	47,179,654	353,779	47,533,433
WIRT	19,796,988	1,303,035	21,823,118	2,578,325	24,401,443	50,300	24,451,743
WOOD	177,460,842	125,260,975	191,464,074	174,546,434	366,010,508	146,695	366,157,203
WYOMING	126,404,375	9,149,250	128,745,240	19,246,579	147,991,819	95,765	148,087,584
TOTALS	5,014,903,554	1,973,487,886	5,514,281,953	3,159,467,759	8,673,749,712	14,555,908	8,688,305,620

STATE OF WEST VIRGINIA
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CLASSIFIED ASSESSED VALUATIONS

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PUBLIC UTILITIES

COUNTY	CLASS I			CLASS III
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT
BARBOUR	945,500	821,700	1,767,200	18,252,300
BERKELEY	221,100	1,243,800	1,464,900	27,776,100
BOONE	944,700	911,400	1,856,100	36,327,600
BRAXTON	714,900	1,036,000	1,750,900	22,331,900
BROOKE	807,400	1,209,100	2,016,500	10,728,500
CABELL	680,500	3,332,400	4,012,900	44,702,700
CALHOUN	1,149,200	394,200	1,543,400	13,113,800
CLAY	1,034,600	205,400	1,240,000	15,262,900
DODDRIDGE	1,144,900	444,600	1,589,500	25,820,600
FAYETTE	915,700	1,870,900	2,786,600	64,445,800
GILMER	941,800	533,700	1,475,500	20,219,900
GRANT	50,400	310,200	360,600	104,628,300
GREENBRIER	185,500	1,251,700	1,437,200	44,037,100
HAMPSHIRE	113,600	218,200	331,800	28,739,500
HANCOCK	672,200	1,862,500	2,534,700	10,268,900
HARDY	249,600	69,600	319,200	17,038,100
HARRISON	5,021,900	5,562,000	10,583,900	130,627,200
JACKSON	663,500	956,100	1,619,600	29,665,200
JEFFERSON	34,400	264,800	299,200	19,905,700
KANAWHA	7,929,600	10,465,900	18,395,500	122,248,500
LEWIS	2,717,400	1,197,400	3,914,800	48,649,900
LINCOLN	539,000	821,500	1,360,500	34,409,300
LOGAN	693,500	1,566,200	2,259,700	40,394,300
MARION	1,335,900	4,095,100	5,431,000	26,374,900
MARSHALL	873,300	1,700,500	2,573,800	26,825,000
MASON	1,351,500	2,071,900	3,423,400	111,836,000
MCDOWELL	878,000	1,255,400	2,133,400	53,659,400
MERCER	358,300	1,684,700	2,043,000	40,484,900
MINERAL	246,100	543,100	789,200	15,892,100
MINGO	547,100	1,030,000	1,577,100	46,261,600

STATE OF WEST VIRGINIA
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CLASSIFIED ASSESSED VALUATIONS

PUBLIC UTILITIES

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COUNTY	CLASS I			CLASS III
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT
MONONGALIA	2,945,600	3,720,000	6,665,600	63,373,200
MONROE	153,900	412,700	566,600	17,298,900
MORGAN	29,200	234,500	263,700	11,035,200
NICHOLAS	1,004,200	1,664,500	2,668,700	23,389,100
OHIO	527,800	2,725,800	3,253,600	4,898,100
PENDLETON	407,000	527,700	934,700	11,758,400
PLEASANTS	3,258,000	2,480,900	5,738,900	89,832,400
POCAHONTAS	769,300	513,800	1,283,100	13,810,500
PRESTON	2,076,000	2,474,800	4,550,800	42,190,700
PUTNAM	1,741,300	1,850,000	3,591,300	90,132,300
RALEIGH	1,631,900	2,622,800	4,254,700	61,677,100
RANDOLPH	1,197,300	1,619,500	2,816,800	24,956,600
RITCHIE	996,500	637,900	1,634,400	18,264,300
ROANE	1,292,400	664,700	1,957,100	22,787,700
SUMMERS	217,600	456,600	674,200	24,675,300
TAYLOR	390,400	811,400	1,201,800	12,523,900
TUCKER	295,200	660,400	955,600	7,051,800
TYLER	573,200	612,500	1,185,700	12,343,300
UPSHUR	1,022,400	1,372,800	2,395,200	22,037,300
WAYNE	1,041,800	1,446,100	2,487,900	52,959,900
WEBSTER	306,800	439,500	746,300	6,645,600
WETZEL	1,887,800	941,900	2,829,700	34,379,800
WIRT	391,100	267,700	658,800	5,419,400
WOOD	2,181,700	3,704,900	5,886,600	30,563,200
WYOMING	998,700	1,032,700	2,031,400	47,177,300
TOTALS	61,298,200	82,826,100	144,124,300	2,002,109,300

STATE OF WEST VIRGINIA
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PUBLIC UTILITIES

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COUNTY	CLASS IV	TOTAL		TOTAL
	MUNICIPALITY	DISTRICT	MUNICIPALITY	1987
BARBOUR	2,787,700	19,197,800	3,609,400	22,807,200
BERKELEY	12,485,000	27,997,200	13,728,800	41,726,000
BOONE	4,160,700	37,272,300	5,072,100	42,344,400
BRAXTON	3,116,700	23,046,800	4,152,700	27,199,500
BROOKE	5,248,200	11,535,900	6,457,300	17,993,200
CABELL	52,044,100	45,383,200	55,376,500	100,759,700
CALHOUN	511,200	14,263,000	905,400	15,168,400
CLAY	694,500	16,297,500	899,900	17,197,400
DODDRIDGE	1,063,700	26,965,500	1,508,300	28,473,800
FAYETTE	14,078,300	65,361,500	15,949,200	81,310,700
GILMER	1,273,900	21,161,700	1,807,600	22,969,300
GRANT	1,796,400	104,678,700	2,106,600	106,785,300
GREENBRIER	10,255,800	44,222,600	11,507,500	55,730,100
HAMPSHIRE	5,728,600	28,853,100	5,946,800	34,799,900
HANCOCK	9,843,700	10,941,100	11,706,200	22,647,300
HARDY	1,519,000	17,287,700	1,588,600	18,876,300
HARRISON	25,391,000	135,649,100	30,953,000	166,602,100
JACKSON	4,556,800	30,328,700	5,512,900	35,841,600
JEFFERSON	6,758,800	19,940,100	7,023,600	26,963,700
KANAWHA	177,678,000	130,178,100	188,143,900	318,322,000
LEWIS	4,129,200	51,367,300	5,326,600	56,693,900
LINCOLN	1,441,000	34,948,300	2,262,500	37,210,800
LOGAN	11,294,800	41,087,800	12,861,000	53,948,800
MARION	24,492,700	27,710,800	28,587,800	56,298,600
MARSHALL	6,898,700	27,698,300	8,599,200	36,297,500
MASON	3,812,400	113,187,500	5,884,300	119,071,800
MCDOWELL	14,112,200	54,537,400	15,367,600	69,905,000
MERCER	40,301,500	40,843,200	41,986,200	82,829,400
MINERAL	6,114,700	16,138,200	6,657,800	22,796,000
MINGO	13,530,400	46,808,700	14,560,400	61,369,100

STATE OF WEST VIRGINIA
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CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

PUBLIC UTILITIES

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COUNTY	CLASS IV MUNICIPALITY	TOTAL DISTRICT	TOTAL MUNICIPALITY	TOTAL 1987
MONONGALIA	13,417,700	66,318,800	17,137,700	83,456,500
MONROE	1,934,000	17,452,800	2,346,700	19,799,500
MORGAN	2,037,700	11,064,400	2,272,200	13,336,600
NICHOLAS	3,302,200	24,393,300	4,966,700	29,360,000
OHIO	24,513,600	5,425,900	27,239,400	32,665,300
PENDLETON	673,900	12,165,400	1,201,600	13,367,000
PLEASANTS	1,415,200	93,090,400	3,896,100	96,986,500
POCAHONTAS	2,667,100	14,579,800	3,180,900	17,760,700
PRESTON	4,807,500	44,266,700	7,282,300	51,549,000
PUTNAM	4,226,800	91,873,600	6,076,800	97,950,400
RALEIGH	21,007,100	63,309,000	23,629,900	86,938,900
RANDOLPH	6,013,700	26,153,900	7,633,200	33,787,100
RITCHIE	1,885,000	19,260,800	2,522,900	21,783,700
ROANE	1,577,100	24,080,100	2,241,800	26,321,900
SUMMERS	6,743,900	24,892,900	7,200,500	32,093,400
TAYLOR	3,906,400	12,914,300	4,717,800	17,632,100
TUCKER	1,582,200	7,3[illegible],000	2,242,600	9,589,600
TYLER	1,994,300	12,916,500	2,606,800	15,523,300
UPSHUR	4,587,600	23,059,700	5,960,400	29,020,100
WAYNE	11,262,300	54,001,700	12,708,400	66,710,100
WEBSTER	2,592,400	6,952,400	3,031,900	9,984,300
WETZEL	5,488,800	36,267,600	6,430,700	42,698,300
WIRT	645,000	5,810,500	912,700	6,723,200
WOOD	23,167,700	32,744,900	26,872,600	59,617,500
WYOMING	6,066,800	48,176,000	7,099,500	55,275,500
TOTALS	624,635,700	2,063,407,500	707,461,800	2,770,869,300

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
BARBOUR	2,323,375	6,721,150	9,044,525	17,041,575	6,331,075	23,372,650
BERKELEY	8,904,863	20,966,950	29,871,813	109,997,866	17,816,151	127,814,017
BOONE	8,813,550	17,796,250	26,609,800	17,181,450	5,514,475	22,695,925
BRAXTON	2,928,215	13,032,205	15,960,420	23,481,680	5,308,730	28,790,410
BROOKE	1,893,500	8,888,500	10,782,000	28,653,036	21,205,676	49,858,712
CABELL	52,809,030	88,158,580	140,967,610	88,945,660	88,897,490	177,843,150
CALHOUN	2,119,140	394,200	2,513,340	19,428,949	1,353,435	20,782,384
CLAY	1,704,834	2,411,229	4,116,063	17,801,374	819,609	18,620,983
DODDRIDGE	1,523,700	3,960,300	5,484,000	12,650,990	950,690	13,601,680
FAYETTE	3,308,014	25,262,791	28,570,805	54,623,223	32,831,178	87,454,401
GILMER	3,631,790	5,873,830	9,505,620	16,938,870	2,522,110	19,460,980
GRANT	2,563,459	6,979,483	9,542,942	21,792,985	5,699,121	27,492,106
GREENBRIER	25,652,915	25,819,695	51,472,610	39,962,443	17,690,967	57,653,410
HAMPSHIRE	9,465,310	3,366,950	12,832,260	54,173,862	3,528,113	57,701,975
HANCOCK	2,458,945	19,503,754	21,962,699	21,082,598	41,920,013	63,002,611
HARDY	9,133,075	5,354,690	14,487,765	34,924,581	3,705,248	38,629,829
HARRISON	23,480,480	54,707,812	78,188,292	61,367,881	72,965,098	134,332,979
JACKSON	6,256,930	5,324,250	11,581,180	50,865,929	18,401,439	69,267,368
JEFFERSON	14,896,105	16,594,415	31,490,520	109,967,770	15,576,400	125,544,170
KANAWHA	47,325,123	344,285,668	391,610,791	247,003,497	324,810,852	571,814,349
LEWIS	7,546,500	9,878,700	17,425,200	27,256,740	7,454,700	34,711,440
LINCOLN	912,826	4,186,030	5,098,856	26,252,734	3,068,829	29,321,563
LOGAN	7,508,400	39,957,731	47,466,131	26,185,188	5,382,879	31,568,067
MARION	11,718,990	31,065,809	42,784,799	99,706,450	82,817,657	182,524,107
MARSHALL	5,884,970	9,322,560	15,207,530	46,907,322	24,487,333	71,394,655
MASON	4,836,434	10,085,445	14,921,879	32,688,756	14,227,428	46,916,184
MCDOWELL	1,777,870	29,025,900	30,803,770	14,495,519	8,151,741	22,647,260
MERCER	13,784,757	37,459,400	51,244,157	119,962,177	63,744,673	183,706,850
MINERAL	4,408,843	5,485,257	9,894,100	85,713,171	16,394,573	102,107,744
MINGO	6,758,600	20,839,800	27,598,400	21,026,684	7,098,117	28,124,801

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS I			CLASS II		
	DISTRICT	MUNICIPALITY	TOTAL	DISTRICT	MUNICIPALITY	TOTAL
MONONGALIA	14,065,490	34,686,044	48,751,534	87,089,504	46,718,779	133,808,283
MONROE	4,267,169	3,227,950	7,495,119	29,844,377	2,417,687	32,262,064
MORGAN	2,859,128	2,858,518	5,717,646	37,322,820	1,844,305	39,167,125
NICHOLAS	18,555,515	14,860,900	33,416,415	28,438,400	9,336,400	37,774,800
OHIO	2,958,010	80,622,859	83,580,869	34,406,008	80,934,006	115,340,014
PENDLETON	7,611,428	2,821,785	10,433,213	21,165,688	1,848,629	23,014,317
PLEASANTS	3,449,950	4,860,811	8,310,761	6,672,400	6,331,313	13,003,713
POCAHONTAS	5,052,093	4,568,152	9,620,245	33,848,601	3,128,410	36,977,011
PRESTON	7,794,130	18,711,150	26,505,280	49,593,070	14,763,320	64,356,390
PUTNAM	22,263,760	9,990,030	32,253,790	151,639,930	37,573,840	189,213,770
RALEIGH	20,059,000	48,823,650	68,882,650	143,112,850	60,146,350	203,259,200
RANDOLPH	3,347,473	12,236,125	15,583,598	26,753,941	13,471,204	40,225,145
RITCHIE	1,979,450	4,682,150	6,661,600	18,206,551	8,113,208	26,319,759
ROANE	6,691,659	6,282,033	12,973,692	46,759,405	6,794,710	53,554,115
SUMMERS	1,965,033	4,209,056	6,174,089	26,377,610	5,307,840	31,685,450
TAYLOR	3,182,870	6,756,580	9,939,450	23,346,030	6,530,020	29,876,050
TUCKER	1,916,891	5,726,792	7,643,683	7,753,472	3,311,984	11,065,456
TYLER	2,690,948	21,078,715	23,769,663	11,612,801	7,148,760	18,761,561
UPSHUR	3,606,276	6,930,440	10,536,716	29,556,110	7,641,593	37,197,703
WAYNE	7,134,410	11,986,990	19,121,400	46,005,461	14,067,985	60,073,446
WEBSTER	1,564,348	3,537,100	5,101,448	14,339,977	2,667,930	17,007,907
WETZEL	2,443,860	7,892,535	10,336,395	29,275,464	38,847,151	68,122,615
WIRT	2,201,880	1,437,190	3,639,070	11,137,135	1,779,640	12,916,775
WOOD	14,635,867	52,751,514	67,387,381	128,828,854	132,079,035	260,907,889
WYOMING	1,988,800	10,880,000	12,868,800	16,438,934	4,599,945	21,038,879
TOTALS	460,615,981	1,255,128,403	1,715,744,384	2,607,606,353	1,438,079,844	4,045,686,197

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS III	CLASS IV	TOTAL		TOTAL		TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	DISTRICT	MUNICIPALITY	TAXABLE PROPERTY	HOMESTEAD EXEMPT PROPERTY	1987
BARBOUR	124,200,325	16,930,450	143,565,275	29,982,675	173,547,950	8,597,025	182,144,975
BERKELEY	292,707,476	63,562,266	411,610,205	102,345,367	513,955,572	29,566,587	543,522,159
BOONE	353,126,400	17,257,065	379,121,400	40,567,790	419,689,190	13,484,605	433,173,795
BRAXTON	114,118,870	16,080,195	140,528,765	34,421,130	174,949,895	7,406,640	182,356,535
BROOKE	57,782,091	126,334,855	88,328,627	156,429,031	244,757,658	18,815,004	263,572,662
CABELL	247,177,000	401,915,420	388,931,690	578,971,490	967,903,180	77,934,360	1,045,837,540
CALHOUN	97,446,708	8,023,600	118,994,797	9,771,235	128,766,032	6,642,330	135,408,362
CLAY	103,328,851	5,465,217	122,835,059	8,696,055	131,531,114	6,516,910	138,048,024
DODDRIDGE	93,430,970	3,203,170	107,605,660	8,114,160	115,719,820	4,599,840	120,319,660
FAYETTE	213,713,734	81,488,179	271,644,971	139,582,148	411,227,119	44,808,010	456,035,129
GILMER	116,990,570	11,412,860	137,561,230	19,808,800	157,370,030	6,503,640	163,873,670
GRANT	164,040,156	14,853,043	188,396,600	27,531,647	215,928,247	7,757,805	223,686,052
GREENBRIER	144,880,552	64,956,139	210,495,910	108,466,801	318,962,711	18,096,397	337,059,108
HAMPSHIRE	77,100,387	16,669,946	140,739,559	23,565,009	164,304,568	11,759,144	176,063,712
HANCOCK	68,507,823	188,438,745	92,049,366	249,862,512	341,911,878	26,828,823	368,740,701
HARDY	45,028,446	29,683,728	89,086,102	38,743,666	127,829,768	8,646,514	136,476,282
HARRISON	384,066,785	199,860,102	468,915,146	327,533,012	796,448,158	55,974,491	852,422,649
JACKSON	186,858,420	35,636,722	243,981,279	59,362,411	303,343,690	17,208,803	320,552,493
JEFFERSON	116,491,265	51,251,785	241,355,140	83,422,600	324,777,740	23,951,500	348,729,240
KANAWHA	800,480,431	1,103,089,487	1,094,809,051	1,772,186,007	2,866,995,058	166,347,702	3,033,342,760
LEWIS	171,262,600	29,128,930	206,065,840	46,462,330	252,528,170	14,902,350	267,430,520
LINCOLN	115,432,242	7,251,706	142,597,802	14,506,565	157,104,367	12,473,084	169,577,451
LOGAN	296,558,214	33,538,600	330,251,802	78,879,210	409,131,012	13,402,950	422,533,962
MARION	241,499,466	177,182,531	352,924,906	291,065,997	643,990,903	75,893,550	719,884,453
MARSHALL	478,790,260	79,283,580	531,582,552	113,093,473	644,676,025	20,706,822	665,382,847
MASON	210,273,529	20,574,445	247,798,719	44,887,318	292,686,037	13,033,657	305,719,694
MCDOWELL	198,460,280	49,056,810	214,733,669	86,234,451	300,968,120	10,955,622	311,923,742
MERCER	174,530,222	158,193,038	308,277,156	259,397,111	567,674,267	47,300,006	614,974,273
MINERAL	105,081,209	36,961,587	195,203,223	58,841,417	254,044,640	28,941,967	282,986,607
MINGO	199,545,426	40,541,888	227,330,710	68,479,805	295,810,515	7,453,886	303,264,401

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

CLASSIFIED ASSESSED VALUATIONS

ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/27/89

COUNTY	CLASS III	CLASS IV	TOTAL		TOTAL		TOTAL ASSESSED VALUATIONS
	DISTRICT	MUNICIPALITY	DISTRICT	MUNICIPALITY	TAXABLE PROPERTY	HOMESTEAD EXEMPT PROPERTY	1987
MONONGALIA	298,431,361	145,430,434	399,586,355	226,835,257	626,421,612	61,778,827	688,200,439
MONROE	33,741,733	6,553,820	67,853,279	12,199,457	80,052,736	11,025,994	91,078,730
MORGAN	48,716,578	8,479,450	88,898,526	13,182,273	102,080,799	9,753,970	111,834,769
NICHOLAS	196,357,200	36,774,850	243,351,115	60,972,150	304,323,265	13,631,050	317,954,315
OHIO	34,373,369	232,925,420	71,737,387	394,482,285	466,219,672	40,786,820	507,006,492
PENDLETON	34,555,458	4,989,170	63,332,574	9,659,584	72,992,158	5,883,863	78,876,021
PLEASANTS	235,504,038	12,733,733	245,626,388	23,925,857	269,552,245	5,285,482	274,837,727
POCAHONTAS	90,034,726	9,357,830	128,935,420	17,054,392	145,989,812	10,026,550	156,016,362
PRESTON	148,560,250	29,467,300	205,947,450	62,941,770	268,889,220	15,032,530	283,921,750
PUTNAM	366,111,530	38,288,570	540,015,220	85,852,440	625,867,660	37,116,210	662,983,870
RALEIGH	386,809,000	169,936,900	549,980,850	278,906,900	828,887,750	72,154,150	901,041,900
RANDOLPH	117,390,393	38,492,927	147,491,807	64,200,256	211,692,063	15,725,053	227,417,116
RITCHIE	91,101,145	17,436,505	111,287,146	30,231,863	141,519,009	9,379,839	150,898,848
ROANE	78,937,576	16,553,740	132,388,640	29,630,483	162,019,123	16,948,127	178,967,250
SUMMERS	46,085,203	20,342,700	74,427,846	29,859,596	104,287,442	13,134,316	117,421,758
TAYLOR	70,422,590	25,482,310	96,951,490	38,768,910	135,720,400	10,495,730	146,216,130
TUCKER	43,719,631	14,439,199	53,389,994	23,477,975	76,867,969	3,877,188	80,745,157
TYLER	61,131,935	17,061,175	75,435,684	45,288,650	120,724,334	6,136,257	126,860,591
UPSHUR	146,575,960	24,647,750	179,738,346	39,219,783	218,958,129	12,913,284	231,871,413
WAYNE	163,991,540	54,156,780	217,131,411	80,211,755	297,343,166	19,132,528	316,475,694
WEBSTER	108,366,666	11,645,670	124,270,991	17,850,700	142,121,691	7,654,903	149,776,594
WETZEL	71,072,230	53,814,950	102,791,554	100,554,636	203,346,190	22,248,703	225,594,893
WIRT	29,987,103	3,866,230	43,326,118	7,083,060	50,409,178	3,525,140	53,934,318
WOOD	287,918,020	270,760,586	431,382,741	455,591,135	886,973,876	71,631,006	958,604,882
WYOMING	229,350,130	23,365,110	247,777,864	38,845,055	286,622,919	7,212,831	293,835,750
TOTALS	9,412,156,073	4,374,829,198	12,480,378,407	7,068,037,445	19,548,415,852	1,309,000,375	20,857,416,227

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED
DISTRIBUTION BY TYPE OF PROPERTY
REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS II	CLASS III	CLASS IV	TOTAL REAL ESTATE
BARBOUR	228,598	443,055	158,303	829,956
BERKELEY	1,503,678	1,467,301	703,462	3,674,441
BOONE	295,521	1,775,209	216,030	2,286,760
BRAXTON	226,301	647,764	105,878	979,943
BROOKE	858,921	320,420	1,222,479	2,401,820
CABELL	2,537,445	1,635,291	5,252,840	9,425,576
CALHOUN	165,056	287,561	67,451	520,068
CLAY	128,409	675,270	47,781	851,460
DODDRIDGE	167,658	257,608	32,911	458,177
FAYETTE	1,282,782	2,131,332	1,465,101	4,879,215
GILMER	215,590	408,242	143,284	767,116
GRANT	219,849	313,269	120,129	653,247
GREENBRIER	594,807	688,912	545,102	1,828,821
HAMPSHIRE	632,801	370,810	124,484	1,128,095
HANCOCK	1,010,806	385,496	2,240,811	3,637,113
HARDY	325,645	204,735	289,827	820,207
HARRISON	1,856,723	1,990,019	2,406,008	6,252,750
JACKSON	888,782	992,688	529,687	2,411,157
JEFFERSON	1,503,160	1,015,963	667,295	3,186,418
KANAWHA	8,732,657	5,416,841	15,925,777	30,075,275
LEWIS	350,397	669,163	277,105	1,296,665
LINCOLN	420,846	709,647	118,086	1,248,579
LOGAN	417,853	1,585,886	398,036	2,401,775
MARION	2,382,267	1,935,571	2,242,219	6,560,057
MARSHALL	917,660	3,174,133	895,906	4,987,699
MASON	590,571	496,069	259,345	1,345,985
MC DOWELL	267,624	1,156,715	480,609	1,904,948
MERCER	2,749,745	2,243,958	2,590,415	7,584,118
MINERAL	1,324,587	906,671	597,243	2,828,501
MINGO	385,178	1,372,820	458,198	2,216,196

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
REAL ESTATE

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS II	CLASS III	CLASS IV	TOTAL REAL ESTATE
MONONGALIA	1,772,390	2,087,295	2,044,847	5,904,532
MONROE	332,917	150,053	76,523	559,493
MORGAN	542,396	511,612	110,957	1,164,965
NICHOLAS	401,250	1,358,169	390,007	2,149,426
OHIO	1,852,675	445,076	2,990,266	5,288,017
PENDLETON	172,225	107,979	32,480	312,684
PLEASANTS	163,370	830,117	115,585	1,109,072
POCAHONTAS	447,066	1,457,195	102,806	2,007,067
PRESTON	788,579	905,193	349,585	2,043,357
PUTNAM	2,500,489	2,490,883	689,749	5,681,121
RALEIGH	2,850,421	3,813,775	2,484,524	9,148,720
RANDOLPH	437,685	636,976	347,553	1,422,214
RITCHIE	231,484	247,034	153,348	631,866
ROANE	523,194	358,626	209,708	1,091,528
SUMMERS	250,440	137,273	192,873	580,586
TAYLOR	319,339	469,222	208,925	997,486
TUCKER	98,707	227,274	97,749	423,730
TYLER	234,392	192,752	129,744	556,888
UPSHUR	489,928	896,871	327,259	1,714,058
WAYNE	901,666	689,776	481,612	2,073,054
WEBSTER	132,223	739,369	86,429	958,021
WETZEL	994,836	629,897	759,846	2,384,579
WIRT	150,694	110,985	54,213	315,892
WOOD	3,660,498	2,016,202	3,824,271	9,500,971
WYOMING	250,115	1,348,479	253,232	1,851,826
T O T A L S	53,680,896	58,536,502	57,095,893	169,313,291

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PERSONAL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL PERSONAL
BARBOUR	41,326	5,337	1,534,355	176,363	1,757,381
BERKELEY	194,211	66,698	4,858,195	771,438	5,890,542
BOONE	199,379	34,819	6,896,202	235,418	7,365,818
BRAXTON	68,278	3,936	729,037	157,077	958,328
BROOKE	82,216	20,239	1,238,929	3,395,752	4,737,136
CABELL	1,017,410	36,562	3,576,392	6,023,883	10,654,247
CALHOUN	3,864	5,649	1,056,701	108,633	1,174,847
CLAY	13,540	13,293	645,716	47,629	720,178
DODDRIDGE	28,569	3,589	1,421,287	30,906	1,484,351
FAYETTE	217,959	47,337	2,079,810	836,180	3,181,286
GILMER	54,427	8,736	1,735,417	154,092	1,952,672
GRANT	46,935	7,078	577,904	170,894	802,811
GREENBRIER	284,310	27,520	1,286,607	883,484	2,481,921
HAMPSHIRE	73,272	16,158	702,217	172,982	964,629
HANCOCK	164,479	17,703	1,319,269	3,887,752	5,389,203
HARDY	68,477	11,179	263,932	389,408	732,996
HARRISON	485,303	32,948	4,291,222	2,909,723	7,719,196
JACKSON	68,584	35,109	2,991,841	413,521	3,509,055
JEFFERSON	206,338	32,512	1,287,017	616,050	2,141,917
KANAWHA	3,141,248	195,037	12,922,544	15,933,497	32,192,326
LEWIS	77,016	8,229	1,732,816	337,633	2,155,694
LINCOLN	31,421	13,799	1,650,059	80,193	1,775,472
LOGAN	353,580	22,397	5,340,782	314,644	6,031,403
MARION	259,510	31,483	3,266,135	2,213,255	5,770,383
MARSHALL	87,370	23,171	7,920,706	1,272,047	9,303,294
MASON	79,521	12,203	1,884,146	229,762	2,205,632
MC DOWELL	230,777	52,084	2,603,471	640,925	3,527,257
MERCER	399,060	57,012	1,621,903	1,389,047	3,467,022
MINERAL	67,095	34,479	1,364,078	414,132	1,879,784
MINGO	225,886	60,949	3,242,243	525,424	4,054,502

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED
DISTRIBUTION BY TYPE OF PROPERTY
PERSONAL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL PERSONAL
MONONGALIA	312,261	83,903	4,024,212	2,047,536	6,467,912
MONROE	39,170	5,289	188,270	43,014	275,743
MORGAN	41,704	14,149	552,502	103,159	711,514
NICHOLAS	181,668	24,876	2,294,912	516,955	3,018,411
OHIO	692,687	37,729	393,547	4,232,120	5,356,083
PENDLETON	38,485	5,001	233,973	53,821	331,280
PLEASANTS	18,913	5,939	2,517,413	220,727	2,762,992
POCAHONTAS	55,463	7,803	385,902	92,424	541,592
PRESTON	157,217	37,736	1,666,818	405,607	2,267,378
PUTNAM	196,664	23,152	4,527,817	402,238	5,149,871
RALEIGH	493,921	44,239	4,963,478	2,283,789	7,785,427
RANDOLPH	80,162	17,453	1,300,432	495,297	1,893,344
RITCHIE	27,253	3,968	893,586	204,841	1,129,648
ROANE	60,228	11,116	726,186	154,516	952,046
SUMMERS	27,658	7,101	183,872	113,094	331,725
TAYLOR	52,946	8,257	737,267	348,546	1,147,016
TUCKER	34,578	3,046	392,262	183,759	613,645
TYLER	174,177	14,366	986,954	328,864	1,504,361
UPSHUR	60,339	11,761	2,319,211	303,105	2,694,416
WAYNE	148,590	80,698	2,763,302	1,152,723	4,145,313
WEBSTER	21,354	11,015	894,266	104,227	1,030,862
WETZEL	59,206	24,113	372,095	778,015	1,233,429
WIRT	18,792	3,998	460,555	36,827	520,172
WOOD	461,922	23,254	4,478,400	3,914,458	8,878,034
WYOMING	82,114	20,256	3,056,456	284,619	3,443,445
T O T A L S	11,808,833	1,467,463	123,354,621	63,536,025	200,166,942

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PUBLIC UTILITIES

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS III	CLASS IV	TOTAL UTILITY
BARBOUR	9,269	340,660	65,965	415,894
BERKELEY	10,294	663,179	360,513	1,033,986
BOONE	14,199	994,355	142,348	1,150,902
BRAXTON	7,935	334,977	63,739	406,651
BROOKE	18,211	355,539	200,161	573,911
CABELL	31,153	1,150,645	1,675,871	2,857,669
CALHOUN	6,887	209,031	11,981	227,899
CLAY	4,905	228,942	13,888	247,735
DODDRIDGE	10,419	641,175	31,729	683,323
FAYETTE	22,662	1,818,141	483,961	2,324,764
GILMER	9,095	447,908	37,629	494,632
GRANT	1,783	1,569,422	40,168	1,611,373
GREENBRIER	8,959	862,685	264,237	1,135,881
HAMPSHIRE	2,110	637,668	155,745	795,523
HANCOCK	21,003	300,589	339,296	660,888
HARDY	1,461	285,283	36,172	322,916
HARRISON	73,013	3,237,461	762,355	4,072,829
JACKSON	11,454	751,950	138,285	901,689
JEFFERSON	2,109	474,629	194,946	671,684
KANAWHA	143,320	3,305,597	6,020,420	9,469,337
LEWIS	20,667	953,050	101,535	1,075,252
LINCOLN	10,929	1,002,133	49,171	1,062,233
LOGAN	17,229	1,092,259	361,882	1,471,370
MARION	37,942	637,743	714,691	1,390,376
MARSHALL	18,035	658,497	206,764	883,296
MASON	23,279	2,704,192	111,242	2,838,713
MC DOWELL	15,638	1,393,425	451,501	1,860,564
MERCER	16,813	1,167,582	1,361,518	2,545,913
MINERAL	5,991	404,610	198,231	608,832
MINGO	13,588	1,392,841	492,043	1,898,472

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
PUBLIC UTILITIES

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS III	CLASS IV	TOTAL UTILITY
MONONGALIA	47,971	1,647,700	415,945	2,111,616
MONROE	3,452	355,939	50,792	410,183
MORGAN	2,149	311,631	67,729	381,509
NICHOLAS	17,043	493,974	89,704	600,721
OHIO	27,377	139,357	848,633	1,015,367
PENDLETON	4,163	176,375	13,476	194,014
PLEASANTS	37,209	2,064,347	41,830	2,143,386
POCAHONTAS	8,395	333,937	77,821	420,153
PRESTON	31,499	1,020,169	146,079	1,197,747
PUTNAM	26,020	2,292,242	134,416	2,452,678
RALEIGH	32,073	1,665,032	673,118	2,370,223
RANDOLPH	16,695	523,087	156,038	695,820
RITCHIE	7,476	286,017	42,948	336,441
ROANE	10,278	440,255	38,351	488,884
SUMMERS	3,382	370,128	151,736	525,246
TAYLOR	7,272	260,970	100,930	369,172
TUCKER	4,858	119,146	34,641	158,645
TYLER	8,197	298,459	60,404	367,060
UPSHUR	17,381	569,089	144,158	730,628
WAYNE	21,622	1,647,049	428,943	2,097,614
WEBSTER	3,542	106,726	54,593	164,861
WETZEL	20,432	938,841	175,278	1,134,551
WIRT	4,164	126,074	18,229	148,467
WOOD	42,736	771,291	724,523	1,538,550
WYOMING	14,031	1,140,745	187,464	1,342,240
T O T A L S	1,009,769	48,114,748	19,965,766	69,090,283

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL ALL PROPERTY
BARBOUR	50,595	233,935	2,318,070	400,631	3,003,231
BERKELEY	204,505	1,570,376	6,988,675	1,835,413	10,598,969
BOONE	213,578	330,340	9,665,766	593,796	10,803,480
BRAXTON	76,213	230,237	1,711,778	326,694	2,344,922
BROOKE	100,427	879,160	1,914,888	4,818,392	7,712,867
CABELL	1,048,563	2,574,007	6,362,328	12,952,594	22,937,492
CALHOUN	10,751	170,705	1,553,293	188,065	1,922,814
CLAY	18,445	141,702	1,549,928	109,298	1,819,373
DODDRIDGE	38,988	171,247	2,320,070	95,546	2,625,851
FAYETTE	240,621	1,330,119	6,029,283	2,785,242	10,385,265
GILMER	63,522	224,326	2,591,567	335,005	3,214,420
GRANT	48,718	226,927	2,460,595	331,191	3,067,431
GREENBRIER	293,269	622,327	2,838,204	1,692,823	5,446,623
HAMPSHIRE	75,382	648,959	1,710,695	453,211	2,888,247
HANCOCK	185,482	1,028,509	2,005,354	6,467,859	9,687,204
HARDY	69,938	336,824	753,950	715,407	1,876,119
HARRISON	558,316	1,889,671	9,518,702	6,078,086	18,044,775
JACKSON	80,038	923,891	4,736,479	1,081,493	6,821,901
JEFFERSON	208,447	1,535,672	2,777,609	1,478,291	6,000,019
KANAWHA	3,284,568	8,927,694	21,644,982	37,879,694	71,736,938
LEWIS	97,683	358,626	3,355,029	716,273	4,527,611
LINCOLN	42,350	434,645	3,361,839	247,450	4,086,284
LOGAN	370,809	440,250	8,018,927	1,074,562	9,904,548
MARION	297,452	2,413,750	5,839,449	5,170,165	13,720,816
MARSHALL	105,405	940,831	11,753,336	2,374,717	15,174,289
MASON	102,800	602,774	5,084,407	600,349	6,390,330
MC DOWELL	246,415	319,708	5,153,611	1,573,035	7,292,769
MERCER	415,873	2,806,757	5,033,443	5,340,980	13,597,053
MINERAL	73,086	1,359,066	2,675,359	1,209,606	5,317,117
MINGO	239,474	446,127	6,007,904	1,475,665	8,169,170

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

DISTRIBUTION BY TYPE OF PROPERTY
ALL PROPERTY

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

COUNTY	CLASS I	CLASS II	CLASS III	CLASS IV	TOTAL ALL PROPERTY
MONONGALIA	360,232	1,856,293	7,759,207	4,508,328	14,484,060
MONROE	42,622	338,206	694,262	170,329	1,245,419
MORGAN	43,853	556,545	1,375,745	281,845	2,257,988
NICHOLAS	198,711	426,126	4,147,055	996,666	5,768,558
OHIO	720,064	1,890,404	977,980	8,071,019	11,659,467
PENDLETON	42,648	177,226	518,327	99,777	837,978
PLEASANTS	56,122	169,309	5,411,877	378,142	6,015,450
POCAHONTAS	63,858	454,869	2,177,034	273,051	2,968,812
PRESTON	188,716	826,315	3,592,180	901,271	5,508,482
PUTNAM	222,684	2,523,641	9,310,942	1,226,403	13,283,670
RALEIGH	525,994	2,894,660	10,442,285	5,441,431	19,304,370
RANDOLPH	96,857	455,138	2,460,495	998,888	4,011,378
RITCHIE	34,729	235,452	1,426,637	401,137	2,097,955
ROANE	70,506	534,310	1,525,067	402,575	2,532,458
SUMMERS	31,040	257,541	691,273	457,703	1,437,557
TAYLOR	60,218	327,596	1,467,459	658,401	2,513,674
TUCKER	39,436	101,753	738,682	316,149	1,196,020
TYLER	182,374	248,758	1,478,165	519,012	2,428,309
UPSHUR	77,720	501,689	3,785,171	774,522	5,139,102
WAYNE	170,212	982,364	5,100,127	2,063,278	8,315,981
WEBSTER	24,896	143,238	1,740,361	245,249	2,153,744
WETZEL	79,638	1,018,949	1,940,833	1,713,139	4,752,559
WIRT	22,956	154,692	697,614	109,269	984,531
WOOD	504,658	3,683,752	7,265,893	8,463,252	19,917,555
WYOMING	96,145	270,371	5,545,680	725,315	6,637,511
T O T A L S	12,818,602	55,148,359	230,005,871	140,597,684	438,570,516

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

STATE PURPOSES

COUNTY	TOTAL
BARBOUR	15,502
BERKELEY	42,760
BOONE	38,832
BRAXTON	14,855
BROOKE	21,168
CABELL	77,321
CALHOUN	11,645
CLAY	11,908
DODDRIDGE	10,476
FAYETTE	34,602
GILMER	14,044
GRANT	19,497
GREENBRIER	25,147
HAMPSHIRE	12,577
HANCOCK	29,388
HARDY	9,760
HARRISON	67,060
JACKSON	25,998
JEFFERSON	23,833
KANAWHA	228,732
LEWIS	22,203
LINCOLN	13,858
LOGAN	35,770
MARION	52,059
MARSHALL	59,753
MASON	25,799
MC DOWELL	26,649
MERCER	43,734
MINERAL	19,553
MINGO	26,101

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

STATE PURPOSES

COUNTY	TOTAL
MONONGALIA	52,290
MONROE	5,826
MORGAN	7,815
NICHOLAS	26,032
OHIO	34,582
PENDLETON	5,361
PLEASANTS	25,676
POCAHONTAS	12,024
PRESTON	21,678
PUTNAM	50,703
RALEIGH	67,554
RANDOLPH	17,985
RITCHIE	12,331
ROANE	12,546
SUMMERS	8,376
TAYLOR	11,328
TUCKER	6,557
TYLER	9,347
UPSHUR	19,240
WAYNE	25,291
WEBSTER	12,974
WETZEL	16,146
WIRT	4,117
WOOD	70,594
WYOMING	26,638
STATE TOTAL	1,623,595

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		COUNTY PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	887,044	0	0	0	887,044
BERKELEY	2,446,122	0	0	0	2,446,122
BOONE	2,221,550	489,359	0	0	2,710,909
BRAXTON	849,897	0	0	0	849,897
BROOKE	1,211,157	605,576	0	0	1,816,733
CABELL	4,423,020	1,206,274	0	0	5,629,294
CALHOUN	666,317	109,494	0	0	775,811
CLAY	681,439	0	0	0	681,439
DODDRIDGE	599,484	260,752	0	0	860,236
FAYETTE	1,979,526	831,951	0	0	2,811,477
GILMER	803,713	101,726	0	0	905,439
GRANT	975,119	0	140,413	0	1,115,532
GREENBRIER	1,438,755	0	0	0	1,438,755
HAMPSHIRE	719,739	37,742	0	0	757,481
HANCOCK	1,681,323	0	0	0	1,681,323
HARDY	558,548	0	0	0	558,548
HARRISON	3,836,059	405,062	0	0	4,241,121
JACKSON	1,487,334	303,702	0	0	1,791,036
JEFFERSON	1,363,572	0	0	0	1,363,572
KANAWHA	13,083,807	6,541,901	0	0	19,625,708
LEWIS	1,270,428	0	0	0	1,270,428
LINCOLN	792,898	382,585	0	0	1,175,483
LOGAN	2,046,312	1,023,152	0	0	3,069,464
MARION	2,978,057	0	0	0	2,978,057
MARSHALL	3,250,791	0	0	0	3,250,791
MASON	1,475,962	0	0	0	1,475,962
MCDOWELL	1,524,612	0	0	0	1,524,612
MERCER	2,501,853	0	0	0	2,501,853
MINERAL	1,118,657	0	0	0	1,118,657
MINGO	1,493,196	0	0	0	1,493,196

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		COUNTY PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	2,991,291	0	0	0	2,991,291
MONROE	333,474	0	0	0	333,474
MORGAN	447,351	223,672	0	0	671,023
NICHOLAS	1,489,332	0	0	0	1,489,332
OHIO	1,685,043	0	0	293,286	1,978,329
PENDLETON	306,930	0	0	0	306,930
PLEASANTS	1,468,990	0	0	0	1,468,990
POCAHONTAS	688,033	0	0	0	688,033
PRESTON	1,240,273	0	0	0	1,240,273
PUTNAM	2,900,437	0	0	0	2,900,437
RALEIGH	3,864,404	0	0	0	3,864,404
RANDOLPH	1,028,977	0	0	0	1,028,977
RITCHIE	705,630	81,415	0	0	787,045
ROANE	717,922	212,863	0	0	930,785
SUMMERS	479,413	0	0	0	479,413
TAYLOR	648,229	0	0	0	648,229
TUCKER	375,241	0	0	0	375,241
TYLER	534,908	0	0	0	534,908
UPSHUR	1,100,849	0	0	0	1,100,849
WAYNE	1,446,956	0	0	0	1,446,956
WEBSTER	742,403	0	0	0	742,403
WETZEL	923,961	0	0	0	923,961
WIRT	235,782	0	0	0	235,782
WOOD	4,038,198	0	0	0	4,038,198
WYOMING	1,524,100	0	0	0	1,524,100
COUNTY TOTAL	92,284,418	12,817,226	140,413	293,286	105,535,343

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

COUNTY	CURRENT EXPENSES	SCHOOL PURPOSES EXCESS LEVY	SCHOOL PURPOSES BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	1,423,614	0	568,203	0	1,991,817
BERKELEY	3,925,772	3,421,151	374,610	0	7,721,533
BOONE	3,565,358	3,565,358	750,353	0	7,881,069
BRAXTON	1,363,999	0	0	0	1,363,999
BROOKE	1,943,783	1,943,783	1,291,620	0	5,179,186
CABELL	6,634,531	7,098,483	0	463,948	14,196,962
CALHOUN	1,069,371	0	0	0	1,069,371
CLAY	1,093,641	0	0	0	1,093,641
DODDRIDGE	962,112	769,689	0	0	1,731,801
FAYETTE	3,176,934	3,176,934	563,401	0	6,917,269
GILMER	1,289,881	903,196	0	0	2,193,077
GRANT	1,790,322	0	0	0	1,790,322
GREENBRIER	2,309,056	1,154,526	0	0	3,463,582
HAMPSHIRE	1,155,109	866,707	0	0	2,021,816
HANCOCK	2,698,353	2,698,353	1,496,730	0	6,893,436
HARDY	896,414	0	170,295	0	1,066,709
HARRISON	6,156,475	6,156,475	0	0	12,312,950
JACKSON	2,387,016	2,387,016	0	0	4,774,032
JEFFERSON	2,188,395	1,907,098	201,195	0	4,296,688
KANAWHA	20,998,143	20,998,143	0	0	41,996,286
LEWIS	2,038,906	1,019,451	0	0	3,058,357
LINCOLN	1,272,523	1,272,523	302,739	0	2,847,785
LOGAN	3,284,117	3,284,117	0	0	6,568,234
MARION	4,779,471	4,779,471	0	0	9,558,942
MARSHALL	5,485,715	5,485,715	387,223	0	11,358,653
MASON	2,368,770	2,368,770	0	0	4,737,540
MCDOWELL	2,446,848	2,446,848	476,572	0	5,370,268
MERCER	4,015,213	4,015,213	2,038,221	0	10,068,647
MINERAL	1,795,329	1,795,329	250,324	0	3,840,982
MINGO	2,239,798	2,396,429	1,547,495	156,624	6,340,346

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

COUNTY	CURRENT EXPENSES	SCHOOL PURPOSES EXCESS LEVY	SCHOOL PURPOSES BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	4,800,711	4,800,711	951,770	0	10,553,192
MONROE	500,211	325,077	0	34,975	860,263
MORGAN	717,954	625,666	184,954	0	1,528,574
NICHOLAS	2,390,225	1,041,488	551,986	0	3,983,699
OHIO	3,175,028	3,175,028	1,477,526	0	7,827,582
PENDLETON	492,596	0	0	0	492,596
PLEASANTS	2,357,578	2,049,397	0	0	4,406,975
POCAHONTAS	1,104,221	1,104,221	0	0	2,208,442
PRESTON	1,990,513	1,990,513	0	0	3,981,026
PUTNAM	4,654,904	4,654,904	634,847	0	9,944,655
RALEIGH	6,201,968	6,201,968	1,902,473	0	14,306,409
RANDOLPH	1,651,402	990,839	81,307	0	2,723,548
RITCHIE	1,132,467	0	0	0	1,132,467
ROANE	1,152,194	0	329,337	0	1,481,531
SUMMERS	769,409	0	0	0	769,409
TAYLOR	1,040,344	520,170	141,429	0	1,701,943
TUCKER	602,228	0	124,377	0	726,605
TYLER	858,476	858,476	0	0	1,716,952
UPSHUR	1,766,749	1,766,749	316,396	0	3,849,894
WAYNE	2,322,215	2,322,215	1,750,516	0	6,394,946
WEBSTER	1,191,483	0	137,574	0	1,329,057
WETZEL	1,482,864	1,111,984	876,150	0	3,470,998
WIRT	378,409	340,650	0	0	719,059
WOOD	6,480,885	6,480,885	745,511	0	13,707,281
WYOMING	2,286,153	2,446,024	0	159,867	4,892,044
SCHOOL TOTAL	148,256,156	128,717,743	20,625,134	815,414	298,414,447

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

COUNTY	CURRENT EXPENSES	MUNICIPAL PURPOSES EXCESS LEVY	MUNICIPAL PURPOSES BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	97,937	0	10,931	0	108,868
BERKELEY	388,554	0	0	0	388,554
BOONE	122,303	50,367	0	0	172,670
BRAXTON	109,949	6,222	0	0	116,171
BROOKE	695,780	0	0	0	695,780
CABELL	1,713,332	691,914	628,669	0	3,033,915
CALHOUN	43,992	21,995	0	0	65,987
CLAY	32,385	0	0	0	32,385
DODDRIDGE	23,338	0	0	0	23,338
FAYETTE	521,066	100,851	0	0	621,917
GILMER	69,892	31,968	0	0	101,860
GRANT	97,230	44,850	0	0	142,080
GREENBRIER	401,259	117,880	0	0	519,139
HAMPSHIRE	96,373	0	0	0	96,373
HANCOCK	1,071,364	11,693	0	0	1,083,057
HARDY	164,368	76,734	0	0	241,102
HARRISON	1,250,063	173,581	0	0	1,423,644
JACKSON	230,835	0	0	0	230,835
JEFFERSON	315,926	0	0	0	315,926
KANAWHA	4,822,921	3,128,450	1,934,841	0	9,886,212
LEWIS	176,623	0	0	0	176,623
LINCOLN	49,158	0	0	0	49,158
LOGAN	231,080	0	0	0	231,080
MARION	1,131,758	0	0	0	1,131,758
MARSHALL	437,957	35,829	31,306	0	505,092
MASON	151,029	0	0	0	151,029
MC DOWELL	301,910	69,330	0	0	371,240
MERCER	982,819	0	0	0	982,819
MINERAL	232,638	105,287	0	0	337,925
MINGO	222,501	63,049	23,977	0	309,527

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		MUNICIPAL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	832,836	0	54,451	0	887,287
MONROE	42,839	3,017	0	0	45,856
MORGAN	50,576	0	0	0	50,576
NICHOLAS	225,784	43,711	0	0	269,495
OHIO	1,246,011	351,253	221,710	0	1,818,974
PENDLETON	33,091	0	0	0	33,091
PLEASANTS	85,570	28,239	0	0	113,809
POCAHONTAS	60,313	0	0	0	60,313
PRESTON	207,605	57,900	0	0	265,505
PUTNAM	297,842	90,033	0	0	387,875
RALEIGH	1,061,064	4,939	0	0	1,066,003
RANDOLPH	240,868	0	0	0	240,868
RITCHIE	113,302	52,810	0	0	166,112
ROANE	87,605	0	19,991	0	107,596
SUMMERS	113,797	60,119	6,443	0	180,359
TAYLOR	152,174	0	0	0	152,174
TUCKER	87,617	0	0	0	87,617
TYLER	129,512	37,590	0	0	167,102
UPSHUR	151,002	18,117	0	0	169,119
WAYNE	293,161	127,874	27,753	0	448,788
WEBSTER	69,310	0	0	0	69,310
WETZEL	341,454	0	0	0	341,454
WIRT	25,573	0	0	0	25,573
WOOD	1,749,927	351,555	0	0	2,101,482
WYOMING	141,914	52,815	0	0	194,729
MUNICIPAL TOTAL	24,027,087	6,009,972	2,960,072	0	32,997,131

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		ALL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
BARBOUR	2,424,097	0	579,134	0	3,003,231
BERKELEY	6,803,208	3,421,151	374,610	0	10,598,969
BOONE	5,948,043	4,105,084	750,353	0	10,803,480
BRAXTON	2,338,700	6,222	0	0	2,344,922
BROOKE	3,871,888	2,549,359	1,291,620	0	7,712,867
CABELL	12,848,204	8,996,671	628,669	463,948	22,937,492
CALHOUN	1,791,325	131,489	0	0	1,922,814
CLAY	1,819,373	0	0	0	1,819,373
DODDRIDGE	1,595,410	1,030,441	0	0	2,625,851
FAYETTE	5,712,128	4,109,736	563,401	0	10,385,265
GILMER	2,177,530	1,036,890	0	0	3,214,420
GRANT	2,882,168	44,850	140,413	0	3,067,431
GREENBRIER	4,174,217	1,272,406	0	0	5,446,623
HAMPSHIRE	1,983,798	904,449	0	0	2,888,247
HANCOCK	5,480,428	2,710,046	1,496,730	0	9,687,204
HARDY	1,629,090	76,734	170,295	0	1,876,119
HARRISON	11,309,657	6,735,118	0	0	18,044,775
JACKSON	4,131,183	2,690,718	0	0	6,821,901
JEFFERSON	3,891,726	1,907,098	201,195	0	6,000,019
KANAWHA	39,133,603	30,668,494	1,934,841	0	71,736,938
LEWIS	3,508,160	1,019,451	0	0	4,527,611
LINCOLN	2,128,437	1,655,108	302,739	0	4,086,284
LOGAN	5,597,279	4,307,269	0	0	9,904,548
MARION	8,941,345	4,779,471	0	0	13,720,816
MARSHALL	9,234,216	5,521,544	418,529	0	15,174,289
MASON	4,021,560	2,368,770	0	0	6,390,330
MC DOWELL	4,300,019	2,516,178	476,572	0	7,292,769
MERCER	7,543,619	4,015,213	2,038,221	0	13,597,053
MINERAL	3,166,177	1,900,616	250,324	0	5,317,117
MINGO	3,981,596	2,459,478	1,571,472	156,624	8,169,170

STATE OF WEST VIRGINIA
TAX DEPARTMENT - LGR
CHIEF INSPECTOR DIVISION

TAXES LEVIED

1987 TAX YEAR
1987-88 FISCAL YEAR
11/30/89

DISTRIBUTION BY PURPOSE

		ALL PURPOSES			
COUNTY	CURRENT EXPENSES	EXCESS LEVY	BOND PURPOSES	PUBLIC IMPROV.	TOTAL
MONONGALIA	8,677,128	4,800,711	1,006,221	0	14,484,060
MONROE	882,350	328,094	0	34,975	1,245,419
MORGAN	1,223,696	849,338	184,954	0	2,257,988
NICHOLAS	4,131,373	1,085,199	551,986	0	5,768,558
OHIO	6,140,664	3,526,281	1,699,236	293,286	11,659,467
PENDLETON	837,978	0	0	0	837,978
PLEASANTS	3,937,814	2,077,636	0	0	6,015,450
POCAHONTAS	1,864,591	1,104,221	0	0	2,968,812
PRESTON	3,460,069	2,048,413	0	0	5,508,482
PUTNAM	7,903,886	4,744,937	634,847	0	13,283,670
RALEIGH	11,194,990	6,206,907	1,902,473	0	19,304,370
RANDOLPH	2,939,232	990,839	81,307	0	4,011,378
RITCHIE	1,963,730	134,225	0	0	2,097,955
ROANE	1,970,267	212,863	349,328	0	2,532,458
SUMMERS	1,370,995	60,119	6,443	0	1,437,557
TAYLOR	1,852,075	520,170	141,429	0	2,513,674
TUCKER	1,071,643	0	124,377	0	1,196,020
TYLER	1,532,243	896,066	0	0	2,428,309
UPSHUR	3,037,840	1,784,866	316,396	0	5,139,102
WAYNE	4,087,623	2,450,089	1,778,269	0	8,315,981
WEBSTER	2,016,170	0	137,574	0	2,153,744
WETZEL	2,764,425	1,111,984	876,150	0	4,752,559
WIRT	643,881	340,650	0	0	984,531
WOOD	12,339,604	6,832,440	745,511	0	19,917,555
WYOMING	3,978,805	2,498,839	0	159,867	6,637,511
GRAND TOTAL	266,191,256	147,544,941	23,725,619	1,108,700	438,570,516

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1978					
Real Estate. . .*494,168,788	--	2,400,185,765	1,245,757,576	1,077,410,334	4,723,353,675
Personal Property.	920,998,141	88,059,001	2,302,164,118	1,108,143,102	4,419,364,362
Public Utility Property. .	51,329,100	--	1,465,806,800	439,587,900	1,956,723,800
Total	972,327,241	2,488,244,766	5,013,728,494	2,625,141,336	11,099,441,837
1979					
Real Estate. . .*439,019,062	--	2,569,767,526	1,396,429,804	1,113,564,383	5,079,761,713
Personal Property.	968,980,735	88,439,474	2,596,925,881	1,200,727,601	4,855,073,691
Public Property.	48,898,900	--	1,499,518,400	463,774,600	2,012,191,900
Total	1,017,879,635	2,658,207,000	5,492,874,085	2,778,066,584	11,947,027,304
1980					
Real Estate. . .*462,896,294	--	2,760,295,781	1,502,109,512	1,171,309,007	5,433,714,300
Personal Property.	1,079,984,627	92,766,557	2,910,027,849	1,300,391,087	5,383,170,120
Public Utility Property. .	62,830,700	--	1,567,850,200	489,418,100	2,120,099,000
Total	1,142,815,327	2,853,062,338	5,979,987,561	2,961,118,194	12,936,983,420
1981					
Real Estate. . .*473,609,764	--	2,987,669,834	1,640,950,982	1,232,732,914	5,861,353,730
Personal Property.	1,170,620,233	97,563,500	3,177,214,304	1,369,185,073	5,814,583,110
Public Utility Property. .	79,628,500	--	1,689,811,100	529,860,500	2,299,300,100
Total	1,250,248,733	3,085,233,334	6,507,976,386	3,131,778,487	13,975,236,940
1982					
Real Estate. . .*339,127,056	--	3,365,774,697	1,976,362,800	1,463,407,638	6,805,545,135
Personal Property.	1,362,677,810	104,603,197	3,871,204,801	1,570,888,894	6,909,374,702
Public Utility Property. .	101,221,100	--	1,937,293,400	591,378,200	2,629,892,700
Total	1,463,898,910	3,470,377,894	7,784,861,001	3,625,674,732	16,344,812,537

*Total Homestead Exemption Not Included In Other Totals

CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1983					
Real Estate. . .*934,498,893	--	3,376,796,694	2,073,820,293	1,506,323,018	6,956,940,005
Personal Property.*9,437,729	1,403,761,183	114,893,386	4,208,329,366	1,561,803,769	7,288,787,704
Public Utility Property. .	102,084,200	--	1,992,227,600	609,585,600	2,703,897,400
Total	1,505,845,383	3,491,690,080	8,274,377,259	3,677,712,387	16,949,625,109
1984					
Real Estate. .*1,051,804,852	--	3,425,327,917	2,153,171,781	1,560,823,223	7,139,322,921
Personal Property*10,951,850	1,328,973,533	112,523,332	4,252,018,730	1,609,695,077	7,303,210,672
Public Utility Property. .	101,634,900	--	2,029,720,000	596,958,700	2,728,313,600
Total	1,430,608,433	3,537,851,249	8,434,910,511	3,767,477,000	17,170,847,193
1985					
Real Estate. .*1,077,433,995	--	3,483,709,132	2,198,868,942	1,593,866,503	7,276,444,577
Personal Prop. . *11,151,926	1,390,447,156	106,951,304	4,487,542,307	1,701,317,497	7,686,258,264
Public Utility Property. .	113,777,600	--	2,045,830,300	606,187,200	2,765,795,100
Total	1,504,224,756	3,590,660,436	8,732,241,549	3,901,371,200	17,728,497,941
1986					
Real Estate. .*1,147,335,766	--	3,603,557,063	2,325,520,092	1,674,051,846	7,603,129,001
Personal Prop. . *13,052,077	1,450,876,031	103,309,471	4,835,069,252	1,807,328,875	8,196,583,629
Public Utility Property. .	128,856,000	--	2,063,116,300	610,744,100	2,802,716,400
Total	1,579,732,031	3,706,866,534	9,223,705,644	4,092,124,821	18,602,429,030
1987					
Real Estate. .*1,294,444,467	--	3,931,948,009	2,395,143,219	1,776,705,612	8,103,796,840
Personal Prop. . *14,555,908	1,571,620,084	113,738,188	5,014,903,554	1,973,487,886	8,673,749,712
Public Utility Property. .	144,124,300	--	2,002,109,300	624,635,700	2,770,869,300
Total	1,715,744,384	4,045,686,197	9,412,156,073	4,374,829,198	19,548,415,852

*Total Homestead Exemption Not Included In Other Totals

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1978					
Real Estate.	--	33,568,466	31,169,742	34,432,877	99,171,085
Personal Property.	6,989,117	1,119,357	57,863,769	35,197,319	101,169,562
Public Utility Property. .	362,842		36,386,650	13,873,577	50,623,069
Total	7,351,959	34,687,823	125,420,161	83,503,773	250,963,716
1979					
Real Estate.	--	35,713,050	34,536,809	35,515,859	105,765,718
Personal Property.	7,317,503	1,138,342	64,880,600	38,154,242	111,490,687
Public Utility Property. .	346,338	--	37,004,021	14,623,141	51,973,500
Total	7,663,841	36,851,392	136,421,430	88,293,242	269,229,905
1980					
Real Estate.	--	38,739,517	37,681,064	37,990,002	114,410,583
Personal Property.	8,241,060	1,216,457	73,578,580	41,657,926	124,694,023
Public Utility Property. .	451,418	--	38,913,748	15,803,668	55,168,834
Total	8,692,478	39,955,974	150,173,392	95,451,596	294,273,440
1981					
Real Estate.	--	41,567,164	40,877,602	40,044,746	122,489,512
Personal Property.	8,903,025	1,245,244	79,671,933	44,194,864	134,015,066
Public Utility Property. .	572,375	--	41,745,854	17,091,946	59,410,175
Total	9,475,400	42,812,408	162,295,389	101,331,556	315,914,753
1982					
Real Estate.	--	46,175,663	48,561,390	46,650,639	141,387,682
Personal Property.	10,189,155	1,373,961	95,445,231	51,103,806	158,112,153
Public Utility Property. .	709,693	--	47,477,787	18,793,088	66,980,568
Total	10,898,848	47,549,624	191,484,408	116,547,533	366,480,403

TAXES LEVIED ON CLASSIFIED ASSESSED VALUATION

	Class I	Class II	Class III	Class IV	Total
1983					
Real Estate.	--	46,681,758	51,053,557	48,861,946	146,597,261
Personal Property.	10,655,053	1,492,651	104,259,486	50,922,750	167,329,940
Public Utility Property. .	726,831	--	48,876,296	19,514,858	69,117,985
Total	11,381,884	48,174,409	204,189,339	119,299,554	383,045,186
1984					
Real Estate.	--	47,209,097	52,758,449	50,658,532	150,626,078
Personal Property.	10,095,832	1,457,529	105,188,949	52,470,996	169,213,306
Public Utility Property. .	720,375	--	49,847,952	19,139,225	69,707,552
Total	10,816,207	48,666,626	207,795,350	122,268,753	389,546,936
1985					
Real Estate.	--	47,980,946	53,605,572	51,810,589	153,397,107
Personal Property.	10,458,651	1,399,792	110,931,957	55,584,267	178,374,667
Public Utility Property. .	815,393	--	49,567,145	19,486,602	69,869,140
Total	11,274,044	49,380,738	214,104,674	126,881,458	401,640,914
1986					
Real Estate.	--	49,272,279	56,349,548	54,177,282	159,799,109
Personal Property.	10,888,086	1,335,119	118,116,303	58,582,410	188,921,918
Public Utility Property. .	912,685	--	49,560,665	19,533,302	70,006,652
Total	11,800,771	50,607,398	224,026,516	132,292,994	418,727,679
1987					
Real Estate.	--	53,687,686	58,536,502	57,109,591	169,333,779
Personal Property.	11,810,963	1,467,473	123,354,621	63,542,751	200,175,808
Public Utility Property. .	1,009,856	--	48,114,748	19,973,841	69,098,445
Total	12,820,819	55,155,159	230,005,871	140,626,183	438,608,032

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION - EACH CLASS OF PROPERTY

	Class I	Class II	Class III	Class IV	All Property
1978	.76	1.39	2.50	3.18	2.26
1979	.75	1.39	2.49	3.18	2.25
1980	.76	1.40	2.51	3.22	2.28
1981	.75	1.39	2.49	3.24	2.26
1982	.74	1.37	2.45	3.21	2.24
1983	.75	1.37	2.46	3.24	2.25
1984	.76	1.38	2.46	3.25	2.27
1985	.75	1.38	2.45	3.25	2.27
1986	.75	1.37	2.43	3.23	2.25
1987	.74	1.36	2.44	3.21	2.24

DISTRIBUTION OF TAXES LEVIED 1987

	STATE	COUNTY	SCHOOLS	MUNICIPAL	TOTAL
Real Estate.	626,823	40,744,120	115,209,122	12,753,714	169,333,779
Personal Property.	740,990	48,165,153	136,193,021	15,076,644	200,175,808
Public Utility Property. .	255,782	16,626,070	47,012,304	5,204,289	69,098,445
Total	1,623,595	105,535,343	298,414,447	33,034,647	438,608,032

DISTRIBUTION OF TAXES LEVIED BY PURPOSE

	1978	1979	1980	1981	1982
FOR					
State Current	912,408	985,058	1,065,384	1,149,921	1,351,432
County.	53,911,439	58,217,704	64,697,292	71,581,670	83,949,199
School.	176,865,855	189,393,040	206,533,328	219,871,776	252,322,267
Municipal	19,274,014	20,634,040	21,977,436	23,311,386	28,857,505
Total.	250,963,716	269,229,842	294,273,440	315,914,753	366,480,403

	1983	1984	1985	1986	1987
FOR					
State Current	1,407,170	1,432,621	1,480,222	1,556,140	1,623,595
County.	89,686,469	90,672,494	94,016,793	98,860,930	105,535,343
School.	264,161,777	268,691,816	276,488,555	287,267,092	298,414,447
Municipal	27,789,770	28,750,005	29,655,344	31,043,517	33,034,647
Total.	383,045,186	389,546,936	401,640,914	418,727,679	438,608,032

DISTRIBUTION OF TAXES LEVIED BY PERCENTAGES

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
ON										
Real Estate	39.5	39.3	39.	38.8	38.6	38.3	38.7	38.2	38.2	38.6
Personal Property	40.3	41.4	42.4	42.4	43.1	43.7	43.4	44.4	45.1	45.6
Public Utility Property .	20.2	19.3	18.6	18.8	18.3	18.	17.9	17.4	16.7	15.8
Total.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00
FOR										
State Current	.36	.37	.36	.36	.37	.37	.37	.37	.37	.37
County.	21.48	21.62	21.98	22.66	23.03	23.41	23.28	23.41	23.61	24.06
School.	70.47	70.35	70.18	69.60	69.23	68.97	68.97	68.84	68.61	68.04
Municipal	7.69	7.66	7.48	7.38	7.37	7.25	7.38	7.38	7.41	7.53
Total.	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00	100.00

AVERAGE RATE OF LEVY ON EACH $100 ASSESSED VALUATION

	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
State Current	.008	.008	.008	.008	.009	.008	.008	.008	.008	.008
County.	.486	.486	.5	.512	.516	.527	.528	.530	.531	.539
School.	1.594	1.584	1.596	1.573	1.550	1.552	1.564	1.559	1.544	1.525
Municipal	.172	.172	.176	.176	.165	.163	.167	.167	.167	.168
Total.	2.26	2.25	2.28	2.26	2.24	2.25	2.27	2.26	2.25	2.24

PER CAPITA TAX

FOR	1978	1979	1980	1981	1982	1983	1984	1985	1986	1987
State	.52	.56	.54	.58	.69	.72	.73	.76	.80	.83
County	30.91	33.38	33.18	36.72	42.82	45.74	46.49	48.22	50.71	54.11
School	101.40	108.58	105.93	112.78	128.69	134.73	137.77	141.81	147.34	153.01
Municipal	11.05	11.83	11.27	11.96	14.71	14.17	14.74	15.21	15.92	16.94
Total	143.88	154.35	150.92	162.04	186.91	195.36	199.73	206.00	214.77	224.89